

Tons:

TONS LIGHTOLOGY Inc.

Handbook for the 2018 Annual Meeting of Shareholders

MEETING TIME : May 30, 2018

PLACE : No. 240, Sec. 3, Daguan Rd., Banqiao Dist., New
Taipei City, Taiwan

(Kunlun Park Citizen's Activity Center)

---Disclaimer---

THIS IS A TRANSLATION OF THE AGENDA FOR THE 2018 ANNUAL GENERAL SHAREHOLDERS' MEETING ("THE AGENDA") OF TONS LIGHTOLOGY Inc. ("THE COMPANY"). THE TRANSLATION IS INTENDER FOR REFERENCE ONLY AND NO OTHER PURPOSE. THE COMPANY HEREBY DISCLAIMS ANY AND ALL LIABILITIES WHATSOEVER FOR THE TRANSLATION. THE CHINESE TEXT OF THE AGENDA SHALL GOVERN ANY AND ALL MATTERS RELATED TO THE INTERPRETATION OF THE SUBJECT MATTER STATED HEREIN.

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Tons Lightology Inc.

Procedure for the 2018 Annual Meeting of Shareholders

I. Call the Meeting to Order

II. Chairperson Remarks

III. Management Presentation

IV. Approval Items

V. Discussion

VI. Motions

VII. Adjournment

Tons Lightology Inc.
Year 2018
Agenda of Annual Meeting of Shareholders

Time: May 30, 2018 (Wednesday) at 9:00 am

Place: No. 240, Sec. 3, Dagan Rd., Banqiao Dist., New Taipei City, Taiwan
(Kunlun Park Citizen's Activity Center)

I. Call the Meeting to Order

II. Chairperson Remarks

III. Management Presentation

1. 2017 Business Report
2. Audit Committee Examination Report on the 2017 Financial Statements
3. The remuneration to employees, directors, and supervisors report
4. Amendment to the Company's Codes of Ethical Conduct
5. Amendment to the Company's Codes of Integrity Management
6. Directors and managers' performance evaluation results and relevance and rationality report on their salary remuneration

IV. Approval Items

1. Adoption of the 2017 Business Report and Financial Statements
2. Adoption of the Proposal for Distribution of 2017 Profits

V. Discussion

1. Amendments to the Company's Articles of Incorporation
2. Amendments to the Company's Procedures for the Acquisition and Disposal of Assets
3. Amendments to the Company's Endorsements and Guarantees Operating Procedures

4. Amendments to the Company's Loans and Funds Operating Procedures
5. Amendments to the Company's Rules of Procedure for Shareholder Meetings
6. Amendments to the Company's Procedures for Election of Directors
7. Delete to the Company's Rules Governing the Scope of Powers of Supervisors

VI. Motions

VII. Adjournment

Management Presentation

Report 1

2017 Business Report.

Explanation: Please refer to the Agenda Handbooks for the 2017 Business Report [Attachment 1].

Report 2

Audit Committee Examination Report on the 2017 Financial Statements.

Explanation: Please refer to the Agenda Handbooks for the 2017 Financial Statements Examined by the Audit Committee [Attachment 2].

Report 3

The distribution of remuneration to the employees, directors, and supervisors.

Explanation:

- I. The Article 23.1 of the Company's Articles of Incorporation "appropriating 8~12% of the annual earnings, if any, as remuneration to employees and appropriating less than 2% of the annual earnings as remuneration to directors".
- II. For the 2017 net income before tax and before deducting the remuneration to employees, directors, and supervisors, appropriate 8.0% of such amount (equivalent to NT\$12,906,000) as remuneration to employees and appropriate 1.2% of such amount (equivalent to NT\$1,936,000) as remuneration to directors and supervisors paid in cash.
- III. The appropriated remuneration to employees, directors, and supervisors (including that before/after the reelection in 2017) was the same amount of the expense recognized in 2017.

Report 4

Amendment to the Company's Codes of Ethical Conduct.

Explanation:

- I. The regulations of supervision were deleted and some provisions were amended due to the establishment of the Audit Committee.

II. For the amendments before and after, please refer to Attachment 3 of this Handbook.

Report 5

Amendment to the Company's Codes of Integrity Management.

Explanation:

I. The regulations of supervision were deleted and some provisions were amended due to the establishment of the Audit Committee.

II. For the amendments before and after, please refer to Attachment 4 of this Handbook.

Report 6

Directors and managers' performance evaluation results and relevance and rationality report on their salary remuneration.

Explanation:

I. The performance of directors was evaluated according to the Regulations Governing Performance Evaluation of the Board of Directors and included as a basis for the calculation of salary and compensation according to the Regulations Governing Salary and Remuneration of Directors.

II. The performance of managers was evaluated according to the Regulations Governing Performance Evaluation and included as a basis for the calculation of salary and compensation according to the performance evaluation of employees.

III. The Remuneration Committee and the Board of Directors resolved that the results of performance evaluation of directors and managers and correlated properly with the amounts of their salaries and remuneration.

Approval Items

Proposal 1

Proposed by the Board

Adoption of the 2017 Business Report and Financial Statements

Explanation:

- I. The Company's 2017 business report and financial statements had been prepared accordingly, of which, the financial reports (including the consolidated financial statements) and the business report were examined by the Audit Committee with a written examination report issued.
- II. Please refer to [Attachment 1] of the Agenda Handbooks for 2017 business report and TONS's website (www.tonslight.com/tw) for the 2017 independent auditor's report, and financial statements.
- III. Please adoption.

Resolution:

Proposal 2

Proposed by the Board

Adoption of the Proposal for Distribution of 2017 Profits

Explanation:

- I. The Company's 2017 net income amounted to NT\$121,082,775 with a legal reserve of NT\$12,108,278 appropriated, plus the unappropriated earnings of prior period amounted to NT\$68,077,336 and increasing the amount of NT\$610,148 debited to retained earnings due to the revaluation of the 2017 defined benefit plan, resulted in a distributable amount of NT\$177,661,981. The shareholder dividend for an amount of NT\$91,758,047 will be appropriated in accordance with the Articles of Association.
- II. Please refer to [Attachment 5] of the Agenda Handbooks for the 2017 Profit Distribution Table.
- III. The Company plans to distribute cash dividend for an amount of NT\$91,758,047, that is, NT\$2.3 per share, which will be distributed proportionally to the shareholding of the shareholders in the shareholder registry on the ex-dividend date. As soon as the proposal of earnings distribution resolved in the shareholders' meeting, the Board of Directors

will be authorized to schedule the ex-dividend date and dividend distribution date. The cash dividend will be distributed proportionally to the shareholding and rounded up to dollar. The Chairman is authorized to handle the odd shares that are less than NT\$1 discretely.

IV. When there is any change in the Company's outstanding shares; the Board of Directors is authorized to adjust the dividend per share in accordance with the actual outstanding shares on the ex-dividend date.

V. Please adoption.

Resolution:

Discussion

Proposal 1

Proposed by the Board

Amendments to the Company's Articles of Incorporation. Please proceed to discuss.

Explanations:

- I. In order to promote the business operation and development, also increase the flexibility of allocating employees' and directors' remuneration, the Company plan to revise the Article 23-1 of the articles of incorporation to “The Company's annual profits, if any, should be with 5~15% appropriated as remuneration to employees and with less than 2.5% appropriated as remuneration to directors” .
- II. For the amendments before and after, please refer to Attachment 6 of this Handbook.

Resolution:

Proposal 2

Proposed by the Board

Amendments to the Company's Procedures for the Acquisition and Disposal of Assets. Please proceed to discuss.

Explanations:

- I. In response to the amended Regulations Governing the Acquisition and Disposal of Assets by Public Companies promulgated by Financial Supervisory Commission on February 9, 2017, the Company planned to amend its Procedures for the Acquisition and Disposal of Assets.
- II. For the amendments before and after, please refer to Attachment 7 of this Handbook.

Resolution:

Proposal 3

Proposed by the Board

Amendments to the Company's Endorsements and Guarantees Operating Procedures. Please proceed to discuss.

Explanations:

- I. The regulations of supervision were deleted and provisions of the Audit

Committee were added due to the establishment of the Audit Committee.

- II. For the amendments before and after, please refer to Attachment 8 of this Handbook.

Resolution:

Proposal 4

Proposed by the Board

Amendments to the Company's Loans and Funds Operating Procedures. Please proceed to discuss.

Explanations:

- I. The regulations of supervision were deleted and provisions of the Audit Committee were added due to the establishment of the Audit Committee.
- II. For the amendments before and after, please refer to Attachment 9 of this Handbook.

Resolution:

Proposal 5

Proposed by the Board

Amendments to the Company's Rules of Procedure for Shareholder Meetings. Please proceed to discuss.

Explanations:

- I. The regulations of supervision were deleted due to the establishment of the Audit Committee.
- II. For the amendments before and after, please refer to Attachment 10 of this Handbook.

Resolution:

Proposal 6

Proposed by the Board

Amendments to the Company's Procedures for Election of Directors. Please proceed to discuss.

Explanations:

- I. As the election of supervisors was deleted due to the establishment of the

Audit Committee, the Regulations Governing the Election of Directors and Supervisors were renamed the Regulations Governing the Election of Directors.

II. For the amendments before and after, please refer to Attachment 11 of this Handbook.

Resolution:

Proposal 7

Proposed by the Board

Delete to the Company's Rules Governing the Scope of Powers of Supervisors. Please proceed to discuss.

Explanations: The Rules Governing the Scope of Powers of Supervisors were deleted due to the establishment of the Audit Committee.

Resolution:

Motions

Adjournment

Tons Lightology Inc.

The 2017 Business Report

Global economy started to rebound in the second half of 2016 and continued to grow stably as of 2017. Fueled by oil prices, the U.S. encouraged investment, production, and trade. Domestic consumption and exports in Europe and Japan also rebounded due to global trade; in addition, the uncertainty of the easing monetary policy decreased, leading to better economic performance than that in 2016. Economy in China did not continue to decline as expected, but enjoyed a higher growth rate compared to 2016. Looking to the future, emerging markets and developing economies expect further expansion, which will offset the slowdown in growth of major economies and maintain the momentum for global growth in 2017.

In the face of the gradual recovery of global economy, it takes a longer time for the Company's performance to go up again. With a stable growth of economic indicators in major countries, the Company is optimistic about business development next year. The Company had continued the lean policy of the last few years, including substantially improving production efficiency internally, controlling costs, developing high value-added products, optimizing the quality of customers, and refining product portfolio. In terms of branding effort, the Company had won over the lighting engineering projects from Southern Branch of National Palace Museum, Chimei Museum, and Chung Tai Zen Centers Portal of Taiwan that had helped Tons Lightology Inc. secured a leading position in the lighting engineering of museum in Taiwan. The Company will continue this momentum to root in Taiwan's professional lighting market and to convey the experience to Chinese market in order to increase brand awareness. In addition, the Company will continue to enhance the working environment and employee benefits, and protect the stability of human resources so the Company can stay competitive while facing economic fluctuations and uncertainties externally.

Overall, there was a decline in the Company's operation in 2017. With the support of shareholders and colleagues, the Company maintained a certain level of profits in such a competitive market. We would like to show our appreciation for the support of the shareholders on behalf of the Board of Directors of the Company. The Company's 2017 business operation and 2018 operational plans are briefed as follows.

I. The 2017 business operation

(I) Operating results and operating income and expense

In 2017, the Company's individual and consolidated net operating revenue were NT\$933,157 thousand and NT\$986,926 thousand respectively, a decrease of 15.61% and 16.10% respectively compared with NT\$1,105,702 thousand and NT\$1,176,289 thousand in 2016. The Company's individual and consolidated net income after tax were the same

as NT\$121,083 thousand, a decrease of 3.14% (NT\$3,928 thousand) compared with NT\$125,011 thousand in 2016.

(II) Profitability analysis

The Company's operating revenue in 2017 was less than that in 2016. The increase in clients, optimized portfolios, and brand revenue led to the maintenance in profit margins; operating expenses reduced due to the proper control and non-operating income. In 2017, the Company's net income after tax was NT\$3,928 thousand less than that in 2016, accounting for 12.27% of the consolidated operating revenue.

(III) Research and development status

In 2017, the Company developed various products and obtained many awards and patents. Products, such as DA-012A, DL-301Q, DH-593, DG-068C, DG-125R, DL-771B, DW-383R, DH-671W and RA-503/RA-593 LED recessed ceiling luminaires, SA-9500A, HSP-371C, SH-523C, SA-4700 and SA-8700 LED spotlights, BR-01 and BR-113 wall-mounted luminaires, PA-114A LED chandeliers, WG-608R 及 WA-771B pendant luminaires, OFA-108C, ODG-106A, OBS-105R, OLG-105R outdoor lamps, were developed. LED zoomable track lighting (SA4500B) winning the 26th Taiwan Excellence, track lighting (SA-9500A) winning the China Good Design Award. In addition, new patents on lightweight anti-glare lighting and recessed luminaries were also obtained.

In prospect, the Company will continue to research and develop forward-looking technology and innovative applications, to substantiate product design, and commercialize research and systematic production management in order to continue to promote the brand and deepen the Company's core competence and secure the leading position.

II. The 2018 business plan outline

(I) The important marketing policy and business policy

1. Products

- A. Continuing to strengthen indoor lighting products: Continue to complete indoor lighting products and invest in the development of low-cost light fixtures for meeting customer's needs due to the emerging of LED mass market.
- B. Continuing to expand outdoor lighting products: Continue to complete the development of outdoor lighting series in order to create the Company's future growth momentum.

2. Marketing:

- A. Promote green lighting and continue to develop new products.
- B. Enhance product value and maintain price competitiveness.
- C. Secure the existing market and develop emerging market with potentials.
- D. Participate in international exhibitions and commit to promote the Company's brand.

3. Production:

- A. Simplify product lines, use common parts, and build safety stock for

- the frequently used parts in order to shorten delivery lead time.
- B. Strengthen automated production, improve manufacturing processes, increase efficiency, and reduce the impact of rising labor cost.

(II) The Company's future development strategy

Continue the business model of OEM and branding. In terms of OEM business, continue to attract more big customers in Europe for cooperation currently. In terms of branding business, there is significant success achieved in Taiwan market recently. The future focus will be on deploying sales outlets in the Greater China area and working with the OEM manufacturers in Japan, Brazil, and Indonesia in order to create a stable revenue source.

(III) The impact on the external competitive environment, regulatory environment, and the overall business environment

The global economy is gradual recovery, but the environmental law in each country is increasingly stringent, added with the continuing increase of production cost in China have us faced severe challenges. We have come up with the following responsive measures for the challenges faced by us:

1. Recruit professionals, enhance management, and improve the Company's business strength.
2. Introduce external technologies, enhance research and development capabilities, and improve product value.
3. Meet customer needs with innovative brand and professional services.
4. Pay attention to changes in domestic and foreign policies and laws with responsive measures proposed in due course.

Chairman : TANG, SHIH-CHUAN

CEO : TANG, SHIH-CHUAN

CFO : WANG, CHIH-YUAN

[Attachment 2]

Tons Lightology Inc.
Audit Committee's Report

The Board of Directors had prepared and presented the Company's 2017 business report, financial report, and statement of retained earnings, of which, the financial report was consigned by the Board of Directors to be audited by CPA Yu-Jen Wang and CPA Su-Hua Hong of PWC Taiwan with an independent auditor's report issued.

We have reviewed the said business report, financial report, and statement of retained earnings without finding any nonconformity against the governing law and regulations. Also, we have issued this Audit Committee's report in conformity with Article 219 of the Company Law.

Sincerely yours,

To: The 2018 Annual Shareholders' Meeting of Tons Lightology Inc.

Independent Director HSU, CHUNG-YUAN
Independent Director YUAN, JIAN-CHUNG
Independent Director CHOU, LIANG-CHENG

February 23, 2018

湯石照明科技股份有限公司
道德行為準則修訂條文對照表

Tons Lightology Inc.

Codes of Ethical Conduct Amendment before and after

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>第一條訂定目的及依據 Article 1 Purpose and Basis of Establishment</p> <p>為導引本公司董事及經理人（包括總經理及相當等級者、副總經理及相當等級者、協理及相當等級者、財務部門主管、會計部門主管、以及其他有為公司管理事務及簽名權利之人）之行為符合道德標準，並使本公司之利害關係人更加瞭解本公司道德標準，爰依「上市上櫃公司訂定道德行為準則」及相關規定訂定本準則，以資遵循。</p> <p>According to the Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/TPEX Listed Companies, the Code of Ethical Conduct is established for the purpose of encouraging directors and managerial officers of the Company (including general managers or their equivalents, assistant general managers or their equivalents, deputy assistant general managers or their equivalents, chief financial and chief accounting officers, and other persons authorized to manage affairs and sign documents on behalf of the Company) to act in line with ethical standards, and to help interested parties better understand the ethical standards of the Company.</p>	<p>第一條訂定目的及依據 Article 1 Purpose and Basis of Establishment</p> <p>為導引本公司董事一監察人及經理人（包括總經理及相當等級者、副總經理及相當等級者、協理及相當等級者、財務部門主管、會計部門主管、以及其他有為公司管理事務及簽名權利之人）之行為符合道德標準，並使本公司之利害關係人更加瞭解本公司道德標準，爰依「上市上櫃公司訂定道德行為準則」及相關規定訂定本準則，以資遵循。</p> <p>According to the Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/TPEX Listed Companies, the Code of Ethical Conduct is established for the purpose of encouraging directors, supervisors, and managerial officers of the Company (including general managers or their equivalents, assistant general managers or their equivalents, deputy assistant general managers or their equivalents, chief financial and chief accounting officers, and other persons authorized to manage affairs and sign documents on behalf of the Company) to act in line with ethical standards, and to help interested parties better understand the ethical standards of the Company.</p>	<p>刪除監察人之作業 Delete supervisors' work</p>
<p>第二條 涵括之內容 Article 2 Content of the Code</p> <p>本公司考量個別狀況與需要所訂定之道德行為準則，至少應包括下列</p>	<p>第二條 涵括之內容 Article 2 Content of the Code</p> <p>本公司考量其個別狀況與需要所訂定之道德行為準則，至少應包括下</p>	<p>1.刪除監察人之選舉作業 1. Delete</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>八項內容： Taking its individual circumstances and needs into consideration, the Company shall adopt a code of ethical conduct that addresses at least the following eight matters:</p> <p>一、防止利益衝突：</p> <p>1. Prevention of conflicts of interest: 個人利益介入或可能介入本公司整體利益時即產生利害衝突，例如，當本公司董事或經理人無法以客觀及有效率的方式處理公務時，或是基於其在本公司擔任之職位而使得其自身、配偶、父母、子女或<u>二親</u>等以內之親屬獲致不當利益。 Conflicts of interest occur when personal interest intervenes or is likely to intervene in the overall interest of the Company, as for example when a director, or managerial officer of the company is unable to perform their duties in an objective and efficient manner, or when a person in such a position takes advantage of their position in the company to obtain improper benefits for either themselves or their spouse, parents, children, or relatives within the <u>second</u> degree of kinship.</p> <p>本公司應特別注意與前述人員所屬之關係企業資金貸與或為其提供保證、重大資產交易、進（銷）貨往來之情事。本公司應該以不危害全體股東權益為考量，盡力防止利益衝突之情事發生，並於董事會議中供董事或經理人主動說明其與公司有無潛在之利益衝突。 The Company shall pay special</p>	<p>列八項內容： Taking its individual circumstances and needs into consideration, the Company shall adopt a code of ethical conduct that addresses at least the following eight matters:</p> <p>一、防止利益衝突：</p> <p>1.Prevention of conflicts of interest: 個人利益介入或可能介入本公司整體利益時即產生利害衝突，例如，當本公司董事→監察人或經理人無法以客觀及有效率的方式處理公務時，或是基於其在本公司擔任之職位而使得其自身、配偶、父母、子女或<u>三親</u>等以內之親屬獲致不當利益。 Conflicts of interest occur when personal interest intervenes or is likely to intervene in the overall interest of the Company, as for example when a director, supervisor, or managerial officer of the company is unable to perform their duties in an objective and efficient manner, or when a person in such a position takes advantage of their position in the company to obtain improper benefits for either themselves or their spouse, parents, children, or relatives within the <u>third</u> degree of kinship.</p> <p>本公司應特別注意與前述人員所屬之關係企業資金貸與或為其提供保證、重大資產交易、進（銷）貨往來之情事。本公司應該以不危害全體股東權益為考量，盡力防止利益衝突之情事發生，並於董<u>監</u>事會議中供董事→監察人或經理人主動說明其與公司有無潛在之利益衝突。</p>	<p>修正理由 Reason for amendment</p> <p>supervisors' work 2.依證交法修改親等條件 2. Amend the conditions of kinship according to the Securities and Exchange Act 3.依規定應訂定具體檢舉制度 3. Stipulate a concrete whistle-blowing system according to the regulations 4.配合個資保護修訂條文 4. Amend the provision according to the Personal Information Protection Act</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>attention to lending of funds, provisions of guarantees, and major asset transactions or the purchase (or sale) of goods involving the affiliated enterprise at which a director or managerial officer works. The Company shall try its best to prevent conflicts of interest, so as not to harm the interests of all shareholders, and shall offer appropriate means for directors, and managerial officers to voluntarily explain whether there is any potential conflict between them and the Company.</p> <p>二、避免圖私利之機會： 2. Minimizing incentives to pursue personal gain: 本公司董事或經理人應避免為下列事項： The Company shall prevent its directors or managerial officers from engaging in any of the following activities:</p> <p>1、透過使用公司財產、資訊或藉由職務之便而有圖私利之機會； (1) Seeking an opportunity to pursue personal gain by using the Company's property or information or taking advantage of their positions; 2、透過使用公司財產、資訊或藉由職務之便以獲取私利； (2) Obtaining personal gain by using the Company property or information or taking advantage of their positions; 3、與公司競爭。當公司有獲利機會時，董事或經理人有責任增加公司所能獲取之正當</p>	<p>The Company shall pay special attention to lending of funds, provisions of guarantees, and major asset transactions or the purchase (or sale) of goods involving the affiliated enterprise at which a director, supervisor, or managerial officer works. The Company shall try its best to prevent conflicts of interest, so as not to harm the interests of all shareholders, and shall offer appropriate means for directors, supervisors, and managerial officers to voluntarily explain whether there is any potential conflict between them and the Company.</p> <p>二、避免圖私利之機會： 2. Minimizing incentives to pursue personal gain: 本公司董事、監察人或經理人應避免為下列事項： The Company shall prevent its directors, supervisors, or managerial officers from engaging in any of the following activities</p> <p>1、透過使用公司財產、資訊或藉由職務之便而有圖私利之機會； (1) Seeking an opportunity to pursue personal gain by using the Company's property or information or taking advantage of their positions; 2、透過使用公司財產、資訊或藉由職務之便以獲取私利； (2) Obtaining personal gain by using the Company property or information or taking advantage of their positions; 3、與公司競爭。當公司有獲利機會時，董事、監察人或經理人有責任增加公司所能獲</p>	

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>合法利益。</p> <p>(3) Competing with the Company. When the Company has an opportunity for profit, it is the responsibility of the directors and managerial officers to maximize the reasonable and proper benefits that can be obtained by the Company.</p> <p>三、保密責任：</p> <p>3. Confidentiality:</p> <p>本公司董事或經理人對於公司本身或進（銷）貨客戶之資訊，除經授權或法律規定公開外，應負有保密義務。應保密的資訊包括所有可能被競爭對手利用或洩漏之後對公司或客戶有損害之未公開資訊。</p> <p>The directors and managerial officers of the Company shall be bound by the obligation to maintain the confidentiality of any information regarding the Company itself or its suppliers and customers, except when authorized or required by law to disclose such information. Confidential information includes any undisclosed information that, if exploited by a competitor or disclosed, could result in damage to the Company or the suppliers and customers.</p> <p>四、公平交易：</p> <p>4. Fair trade:</p> <p>本公司董事或經理人應公平對待公司進（銷）貨客戶、競爭對手及員工，不得透過操縱、隱匿、濫用其基於職務所獲悉之資訊、對重要事項做不實陳述或其他不公平之交易方式而獲取不</p>	<p>取之正當合法利益。</p> <p>(3) Competing with the Company. When the Company has an opportunity for profit, it is the responsibility of the directors, supervisors, and managerial officers to maximize the reasonable and proper benefits that can be obtained by the Company.</p> <p>三、保密責任：</p> <p>3. Confidentiality:</p> <p>本公司董事、監察人或經理人對於公司本身或其進（銷）貨客戶之資訊，除經授權或法律規定公開外，應負有保密義務。應保密的資訊包括所有可能被競爭對手利用或洩漏之後對公司或客戶有損害之未公開資訊。</p> <p>The directors, supervisors, and managerial officers of the Company shall be bound by the obligation to maintain the confidentiality of any information regarding the Company itself or its suppliers and customers, except when authorized or required by law to disclose such information. Confidential information includes any undisclosed information that, if exploited by a competitor or disclosed, could result in damage to the Company or the suppliers and customers.</p> <p>四、公平交易：</p> <p>4. Fair trade:</p> <p>本公司董事、監察人或經理人應公平對待公司進（銷）貨客戶、競爭對手及員工，不得透過操縱、隱匿、濫用其基於職務所獲悉之資訊、對重要事項做不實陳述或其他不公平之交</p>	

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>當利益。</p> <p>Directors or managerial officers of the Company shall treat all suppliers and customers, competitors, and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, or misuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair trading practices.</p> <p>五、保護並適當使用公司資產：</p> <p>5. Safeguarding and proper use of company assets:</p> <p>本公司董事或經理人均有責任保護公司資產，並確保其能有效合法地使用於公務上，若被偷竊、疏忽或浪費均會直接影響到公司之獲利能力。</p> <p>All directors or managerial officers have the responsibility to safeguard the Company assets and to ensure that they can be effectively and lawfully used for official business purposes; any theft, negligence in care, or waste of the assets will all directly impact the Company's profitability.</p> <p>六、遵循法令規章：</p> <p>6. Legal compliance:</p> <p>本公司應加強證券交易法及其他法令規章之遵循。</p> <p>The Company shall strengthen its compliance with the Securities and Exchange Act and other applicable laws, regulations, and bylaws.</p> <p>七、鼓勵呈報任何非法或違反道德行為準則之行為：</p> <p>7. Encouraging reporting on illegal</p>	<p>易方式而獲取不當利益。</p> <p>Directors, supervisors, or managerial officers of the Company shall treat all suppliers and customers, competitors, and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, or misuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair trading practices.</p> <p>五、保護並適當使用公司資產：</p> <p>5. Safeguarding and proper use of company assets:</p> <p>本公司董事、監察人或經理人均有責任保護公司資產，並確保其能有效合法地使用於公務上，若被偷竊、疏忽或浪費均會直接影響到公司之獲利能力。</p> <p>All directors, supervisors, and managerial officers have the responsibility to safeguard the Company assets and to ensure that they can be effectively and lawfully used for official business purposes; any theft, negligence in care, or waste of the assets will all directly impact the Company's profitability.</p> <p>六、遵循法令規章：</p> <p>6. Legal compliance:</p> <p>本公司應加強證券交易法及其他法令規章之遵循。</p> <p>The Company shall strengthen its compliance with the Securities and Exchange Act and other applicable laws, regulations, and bylaws.</p> <p>七、鼓勵呈報任何非法或違反道德行為準則之行為：</p> <p>7. Encouraging reporting on illegal</p>	

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>or unethical activities: 本公司內部應加強宣導道德觀念，並鼓勵員工於懷疑或發現有違反法令規章或道德行為準則之行為時，向<u>審計委員會</u>、經理人、內部稽核主管或其他適當人員呈報。為了鼓勵員工呈報違法情事，本公司<u>應訂定具體檢舉</u>制度，並讓員工知悉公司將盡全力保護呈報者的安全，使其免於遭受報復。</p> <p>The Company shall raise awareness of ethics internally and encourage employees to report to <u>the Audit Committee</u>, a managerial officer, chief internal auditor, or other appropriate individual upon suspicion or discovery of any activity in violation of a law or regulation or the code of ethical conduct. To encourage employees to report illegal conduct, the Company shall <u>establish a concrete whistle-blowing system</u> and make employees aware that the Company will use its best efforts to ensure the safety of informants and protect them from reprisals.</p> <p>八、懲戒措施： 8. Disciplinary measures: 本公司董事或經理人有違反道德行為準則之情形時，視情節輕重擇案循法令或經董事會其他成員開會決議懲戒措施處理之，若情節符合「財團法人中華民國證券櫃檯買賣中心對上櫃公司重大訊息之查證暨公開處理程序」之情事者，即時於公開資訊觀測站揭露違反道德行為準則人員之違反日期、違反事</p>	<p>or unethical activities: 本公司內部應加強宣導道德觀念，並鼓勵員工於懷疑或發現有違反法令規章或道德行為準則之行為時，向<u>監察人</u>、經理人、內部稽核主管或其他適當人員呈報。為了鼓勵員工呈報違法情事，本公司<u>於員工工作規則中訂定意見溝通管道及申訴</u>制度，並讓員工知悉公司將盡全力保護呈報者的安全，使其免於遭受報復。</p> <p>The Company shall raise awareness of ethics internally and encourage employees to report to <u>a supervisor</u>, managerial officer, chief internal auditor, or other appropriate individual upon suspicion or discovery of any activity in violation of a law or regulation or the code of ethical conduct. To encourage employees to report illegal conduct, the Company shall <u>establish a communicating and whistle-blowing system in the work rules</u> and make employees aware that the Company will use its best efforts to ensure the safety of informants and protect them from reprisals.</p> <p>八、懲戒措施： 8. Disciplinary measures: 本公司董事、<u>監察人</u>或經理人有違反道德行為準則之情形時，視情節輕重擇案循法令或經董事會其他成員開會決議懲戒措施處理之，若情節符合「財團法人中華民國證券櫃檯買賣中心對上櫃公司重大訊息之查證暨公開處理程序」之情事者，即時於公開資訊觀測站揭露違反道德行為準則人員之<u>職</u></p>	

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>由、違反準則及處理情形等資訊。違反道德行為準則者得依一般正常管道提出申訴救濟之途徑。</p> <p>When a director or managerial officer of the Company violates the Code, the Company shall handle the matter in accordance with the applicable laws or disciplinary measures resolved by the Board of Directors depending on the circumstance. If the circumstance conforms to the Taipei Exchange Procedures for Verification and Disclosure of Material Information of Companies with TPEX Listed Securities, the Company shall without delay disclose on the Market Observation Post System (MOPS) the date of the violation by the violator, reasons for the violation, the provisions of the Code violated, and the disciplinary actions taken. The violator may seek remedies through a regular complaint system.</p>	<p>稱、姓名、違反日期、違反事由、違反準則及處理情形等資訊。違反道德行為準則者得依一般正常管道提出申訴救濟之途徑。</p> <p>When a director, supervisor, or managerial officer of the Company violates the Code, the Company shall handle the matter in accordance with the applicable laws or disciplinary measures resolved by the Board of Directors depending on the circumstance. If the circumstance conforms to the Taipei Exchange Procedures for Verification and Disclosure of Material Information of Companies with TPEX Listed Securities, the Company shall without delay disclose on the Market Observation Post System (MOPS) the job title and name of the violator, the date of the violation by the violator, reasons for the violation, the provisions of the Code violated, and the disciplinary actions taken. The violator may seek remedies through a regular complaint system.</p>	
<p>第三條 豁免適用之程序</p> <p>Article 3 Procedures for Exemption</p> <p>本公司豁免董事或經理人遵循公司之道德行為準則，必須經由董事會決議通過，且即時於公開資訊觀測站揭露董事會通過豁免之日期、<u>獨立董事之反對或保留意見</u>、豁免適用之期間、豁免適用之原因及豁免適用之準則等資訊，俾利股東評估董事會所為之決議是否適當，以抑制任意或可疑的豁免遵循準則之情形發生，並確保任何豁免遵循準則之情形均有適當的控管機制，以保</p>	<p>第三條 豁免適用之程序</p> <p>Article 3 Procedures for Exemption</p> <p>本公司豁免董事、監察人或經理人遵循公司之道德行為準則，必須經由董事會決議通過，且即時於公開資訊觀測站揭露<u>允許豁免人員之職稱、姓名</u>、董事會通過豁免之日期、豁免適用之期間、豁免適用之原因及豁免適用之準則等資訊，俾利股東評估董事會所為之決議是否適當，以抑制任意或可疑的豁免遵循準則之情形發生，並確保任何豁免遵循準則之情形均有適當的控管機</p>	<p>1.刪除監察人之作業</p> <p>1. Delete supervisors' work</p> <p>2.增列獨董意見</p> <p>2. Add opinions of independent directors</p> <p>3.配合個資保護修訂條文</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>護公司。</p> <p>Any exemption for directors or managerial officers of the Company from compliance with the Code shall be adopted by a resolution of the Board of Directors, and that information on the date on which the Board of Directors adopted the resolution for exemption, <u>objections or reservations of independent directors</u>, and the period of, reasons for, and principles behind the application of the exemption shall be disclosed without delay on the MOPS, so that the shareholders may evaluate the appropriateness of the board resolution to forestall any arbitrary or dubious exemption from the Code, and to safeguard the interests of the Company by ensuring appropriate mechanisms for controlling any circumstance under which such an exemption occurs.</p>	<p>制，以保護公司。</p> <p>Any exemption for directors, supervisors, or managerial officers of the Company from compliance with the Code shall be adopted by a resolution of the Board of Directors, and that information on the job title and name of the said person, the date on which the Board of Directors adopted the resolution for exemption, and the period of, reasons for, and principles behind the application of the exemption shall be disclosed without delay on the MOPS, so that the shareholders may evaluate the appropriateness of the board resolution to forestall any arbitrary or dubious exemption from the Code, and to safeguard the interests of the Company by ensuring appropriate mechanisms for controlling any circumstance under which such an exemption occurs.</p>	<p>3. Amend the provision according to the Personal Information Protection Act</p>
<p>第四條 揭露方式</p> <p>Article 4 Method of Disclosure</p> <p>本公司應於<u>公司網站</u>、年報、公開說明書及公開資訊觀測站揭露其所訂定之道德行為準則，修正時亦同。</p> <p>The Company shall disclose the Code and any amendments to it on its <u>website</u>, in its annual reports and prospectuses and on the MOPS.</p>	<p>第四條 揭露方式</p> <p>Article 4 Method of Disclosure</p> <p>本公司應於年報、公開說明書及公開資訊觀測站揭露其所訂定之道德行為準則，修正時亦同。</p> <p>The Company shall disclose the Code and any amendments to it in its annual reports and prospectuses and on the MOPS.</p>	<p>增加揭露方式</p> <p>Add the method of disclosure</p>
<p>第五條 施行</p> <p>Article 5 Enforcement</p> <p>本準則如有未盡事宜，悉依有關法令辦理。</p> <p>Matters not prescribed in the Code shall be governed by applicable laws.</p> <p>本公司之道德行為準則<u>提報審計委員會通過送請</u>董事會<u>決議</u>後施行，並提報股東會，修正時亦同。</p> <p>The Company's Code as well as any amendments to it shall enter into force after it has been delivered to <u>the Audit Committee</u>, resolved by the</p>	<p>第五條 施行</p> <p>Article 5 Enforcement</p> <p>本準則如有未盡事宜，悉依有關法令辦理。</p> <p>Matters not prescribed in the Code shall be governed by applicable laws.</p> <p>本公司之道德行為準則<u>經董事會通過</u>後施行，並<u>送各監察人及</u>提報股東會，修正時亦同。</p> <p>The Company's Code as well as any amendments to it shall enter into force after it has been adopted by the Board of Directors, <u>delivered to each</u></p>	<p>審計委員會取代監察人作業</p> <p>Audit Committee replaces supervisors' work</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
Board of Directors, and submitted to a shareholders meeting.	supervisor, and submitted to a shareholders meeting.	

湯石照明科技股份有限公司
誠信經營守則修訂條文對照表

Tons Lightology Inc.

Codes of Integrity Management before and after

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>第二條 禁止不誠信行為 Article 2 Prohibition of Unethical Conduct 本公司之董事、經理人、受僱人、<u>受任人</u>或具有實質控制能力者（以下簡稱實質控制者），於從事商業行為之過程中，不得直接或間接提供、承諾、要求或收受任何不正當利益，或做出其他違反誠信、不法或違背受託義務等不誠信行為，以求獲得或維持利益（以下簡稱不誠信行為）。</p> <p>When engaging in commercial activities, directors, managers, employees, and <u>mandataries</u> of the Company or persons having substantial control over such companies (“Substantial Controllers”) shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty (“Unethical Conduct”) for purposes of acquiring or maintaining benefits.</p> <p>以下略 (The following is omitted.)</p>	<p>第二條 禁止不誠信行為 Article 2 Prohibition of Unethical Conduct 本公司之董事、監察人經理人、受僱人或具有實質控制能力者（以下簡稱實質控制者），於從事商業行為之過程中，不得直接或間接提供、承諾、要求或收受任何不正當利益，或做出其他違反誠信、不法或違背受託義務等不誠信行為，以求獲得或維持利益（以下簡稱不誠信行為）。</p> <p>When engaging in commercial activities, directors, supervisors, managers, and employees of the Company or persons having substantial control over such companies (“Substantial Controllers”) shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty (“Unethical Conduct”) for purposes of acquiring or maintaining benefits.</p> <p>以下略 (The following is omitted.)</p>	<p>刪除監察人並增加受任人之作業 Delete supervisors’ work and add mandataries’ work</p>
<p>第七條 防範方案之範圍 Article 7 Scope of Preventive Programs 本公司訂定防範方案時，應分析營業範圍內具較高不誠信行為風險之營業活動，並加強相關防範措施。</p> <p>When establishing the preventive programs, the Company shall</p>	<p>第七條 防範方案之範圍 Article 7 Scope of Preventive Programs 本公司訂定防範方案時，應分析營業範圍內具較高不誠信行為風險之營業活動，並加強相關防範措施。</p> <p>When establishing the preventive programs, the Company shall</p>	<p>依「上市上櫃公司誠信經營守則」新增第五款~第七款之涵蓋範圍 Add Subparagraphs 5 to 7 according to</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>analyze which business activities within their business scope which are possibly at a higher risk of being involved in Unethical Conduct, and strengthen the preventive measures. 本公司訂定防範方案至少應涵蓋下列行為之防範措施：</p> <p>The preventive programs established by the Company shall at least include preventive measures against the following:</p> <p>一、行賄及收賄。</p> <p>1. Offering or acceptance of bribes.</p> <p>二、提供非法政治獻金。</p> <p>2. Offering of illegal political donations.</p> <p>三、不當慈善捐贈或贊助。</p> <p>3. Improper charitable donations or sponsorship.</p> <p>四、提供或接受不合理禮物、款待或其他不正當利益。</p> <p>4. Offering or acceptance of unreasonable presents, hospitality, or other improper benefits.</p> <p><u>五、侵害營業秘密、商標權、專利權、著作權及其他智慧財產權。</u></p> <p><u>5. Misappropriation of trade secrets and infringement of trademark rights, patent rights, copyrights, and other intellectual property rights.</u></p> <p>六、從事不公平競爭之行為。</p> <p><u>6. Engaging in unfair competitive practices.</u></p> <p><u>七、產品及服務於研發、採購、製造、提供或銷售時直接或間接損害消費者或其他利害關係人之權益、健康與安全。</u></p> <p><u>7. Damage directly or indirectly caused to the rights or interests, health, or safety of consumers or other stakeholders in the course of</u></p>	<p>analyze which business activities within their business scope which are possibly at a higher risk of being involved in Unethical Conduct, and strengthen the preventive measures. 本公司訂定防範方案至少應涵蓋下列行為之防範措施：</p> <p>The preventive programs established by the Company shall at least include preventive measures against the following:</p> <p>一、行賄及收賄。</p> <p>1. Offering or acceptance of bribes.</p> <p>二、提供非法政治獻金。</p> <p>2. Offering of illegal political donations.</p> <p>三、不當慈善捐贈或贊助。</p> <p>3. Improper charitable donations or sponsorship.</p> <p>四、提供或接受不合理禮物、款待或其他不正當利益。</p> <p>4. Offering or acceptance of unreasonable presents, hospitality, or other improper benefits.</p>	<p>the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p><u>research and development, procurement, manufacture, provision, or sale of products and services.</u></p>		
<p>第九條 誠信經營商業活動 Article 9 Commercial Activities under Ethical Management</p> <p>本公司應<u>本於誠信經營原則</u>，以公平與透明之方式進行商業活動。 The Company shall engage in commercial activities in a fair and transparent manner <u>based on the principle of ethical management.</u></p> <p>本公司於商業往來之前，應考量其代理商、供應商、客戶或其他商業往來交易對象之合法性及是否<u>涉</u>有不誠信行為，<u>避免與涉</u>有不誠信行為者進行交易。 Prior to any commercial transactions, the Company shall take into consideration the legality of their agents, suppliers, clients, or other trading counterparties and whether any of them are involved in Unethical Conduct, and shall avoid any dealings with persons so involved.</p> <p>本公司與<u>代理商、供應商、客戶或其他商業往來交易對象</u>簽訂之契約，其內容宜包含遵守誠信經營政策及交易相對人如涉及不誠信行為<u>時</u>，得隨時終止或解除契約之條款。 When entering into contracts with <u>their agents, suppliers, clients, or other trading counterparties</u>, the Company shall include in such contracts terms requiring compliance with ethical corporate management policy and that in the event the trading counterparties are involved in Unethical Conduct, the Company may at any time terminate or rescind the contracts.</p>	<p>第九條 誠信經營商業活動 Article 9 Commercial Activities under Ethical Management</p> <p>本公司應以公平與透明之方式進行商業活動。 The Company shall engage in commercial activities in a fair and transparent manner.</p> <p>本公司於商業往來之前，應考量其代理商、供應商、客戶或其他商業往來交易對象之合法性及是否有不誠信行為<u>紀錄</u>，<u>宜</u>避免與有不誠信行為<u>紀錄者</u>進行交易。 Prior to any commercial transactions, the Company shall take into consideration the legality of their agents, suppliers, clients, or other trading counterparties and whether any of them are involved in Unethical Conduct, and shall avoid any dealings with persons so involved.</p> <p>本公司與<u>他人</u>簽訂契約，其內容宜包含遵守誠信經營政策及交易相對人如涉及不誠信行為，得隨時終止或解除契約之條款。 When entering into contracts with <u>others</u>, the Company shall include in such contracts terms requiring compliance with ethical corporate management policy and that in the event the trading counterparties are involved in Unethical Conduct, the Company may at any time terminate or rescind the contracts.</p>	<p>依「上市上櫃公司誠信經營守則」修改條文內容 Amend the provision according to the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>第十條 禁止行賄及收賄</p> <p>Article 10 Prohibition of Offering or Acceptance of Bribes</p> <p>本公司及董事、經理人、受僱人、<u>受任人</u>與實質控制者，於執行業務時，不得直接或間接向客戶、代理商、承包商、供應商、公職人員或其他利害關係人提供、<u>承諾、要求</u>或收受<u>任何形式</u>之不正當利益。</p> <p>When conducting business, the Company and its directors, managers, employees, <u>mandataries</u> and substantial controllers may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form to or from clients, agents, contractors, suppliers, public servants, or other stakeholders, except for those in line with the laws of the place where the Company is operating.</p>	<p>第十條 禁止行賄及收賄</p> <p>Article 10 Prohibition of Offering or Acceptance of Bribes</p> <p>本公司及<u>其</u>董事、<u>監察人</u>、經理人、受僱人與實質控制者，於執行業務時，不得直接或間接<u>提供、承諾、要求或收受任何形式之不正當利益，包括回扣、佣金、疏通費或透過其他途徑</u>向客戶、代理商、承包商、供應商、公職人員或其他利害關係人提供或收受不正當利益。<u>但符合營運所在地法律者，不在此限。</u></p> <p>When conducting business, the Company and its directors, <u>supervisors</u>, managers, employees, and substantial controllers may not directly or indirectly offer, promise to offer, request, or accept any improper benefits in whatever form, <u>including rebates, commissions, and facilitation fees, or otherwise</u> to or from clients, agents, contractors, suppliers, public servants, or other stakeholders, except for those in line with the laws of the place where the Company is operating.</p>	<p>刪除監察人及增加受任人之作業並依「上市上櫃公司誠信經營守則」修改條文內容</p> <p>Delete supervisors' work and add mandataries' work and amend the provision according to the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies</p>
<p>第十一條 禁止提供非法政治獻金</p> <p>Article 11 Prohibition of Illegal Offering of Political Donations</p> <p>本公司及董事、經理人、受僱人、<u>受任人</u>與實質控制者，對政黨或參與政治活動之組織或個人直接或間接提供捐獻，應符合政治獻金法及公司內部相關作業程序，不得藉以謀取商業利益或交易優勢。</p> <p>When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company and its directors, managers, employees, <u>mandataries</u> and substantial controllers shall</p>	<p>第十一條 禁止提供非法政治獻金</p> <p>Article 11 Prohibition of Illegal Offering of Political Donations</p> <p>本公司及<u>其</u>董事、<u>監察人</u>、經理人、受僱人與實質控制者，對政黨或參與政治活動之組織或個人直接或間接提供捐獻，應符合政治獻金法及公司內部相關作業程序，不得藉以謀取商業利益或交易優勢。</p> <p>When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company and its directors, <u>supervisors</u>, managers, employees, and substantial controllers shall</p>	<p>刪除監察人及增加受任人之作業</p> <p>Delete supervisors' work and add mandataries' work</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>comply with the Political Donations Act and their own relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.</p>	<p>comply with the Political Donations Act and their own relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.</p>	
<p>第十二條 禁止不當慈善捐贈或贊助 Article 12 Prohibition of Illegal Offering of Donations or Sponsorship 本公司及董事、經理人、受僱人、<u>受任人</u>與實質控制者，對於慈善捐贈或贊助，應符合相關法令及內部作業程序，不得為變相行賄。 When making or offering donations or sponsorship, the Company and its directors, managers, employees, <u>mandataries</u> and substantial controllers shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.</p>	<p>第十二條 禁止不當慈善捐贈或贊助 Article 12 Prohibition of Illegal Offering of Donations or Sponsorship 本公司及<u>其</u>董事、監察人、經理人、受僱人與實質控制者，對於慈善捐贈或贊助，應符合相關法令及內部作業程序，不得為變相行賄。 When making or offering donations or sponsorship, the Company and its directors, supervisors, managers, employees, and substantial controllers shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.</p>	<p>刪除監察人及增加受任人之作業 Delete supervisors' work and add mandataries' work</p>
<p>第十三條 禁止不合理禮物、款待或其他不正當利益 Article 13 Prohibition of Unreasonable Presents, Hospitality or Other Improper Benefits 本公司及董事、經理人、受僱人、<u>受任人</u>與實質控制者，不得直接或間接提供或接受任何不合理禮物、款待或其他不正當利益，藉以建立商業關係或影響商業交易行為。 The Company and its directors, managers, employees, <u>mandataries</u> and substantial controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.</p>	<p>第十三條 禁止不合理禮物、款待或其他不正當利益 Article 13 Prohibition of Unreasonable Presents, Hospitality or Other Improper Benefits 本公司及<u>其</u>董事、監察人、經理人、受僱人與實質控制者，不得直接或間接提供或接受任何不合理禮物、款待或其他不正當利益，藉以建立商業關係或影響商業交易行為。 The Company and its directors, supervisors, managers, employees, and substantial controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.</p>	<p>刪除監察人及增加受任人之作業 Delete supervisors' work and add mandataries' work</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>第十四條 <u>禁止侵害智慧財產權</u> Article 14 <u>Prohibition of Infringement upon Intellectual Property Rights</u> <u>本公司及董事、經理人、受僱人、受任人與實質控制者，應遵守智慧財產相關法規、公司內部作業程序及契約規定；未經智慧財產權所有人同意，不得使用、洩漏、處分、毀損或有其他侵害智慧財產權之行為。</u> <u>The Company and its directors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations, the Company's internal operational procedures, and contractual provisions concerning intellectual property, and may not use, disclose, dispose, or damage intellectual property or otherwise infringe intellectual property rights without the prior consent of the intellectual property rights holder.</u></p>	(新增)	依「上市上櫃公司誠信經營守則」新增條文 Add the provision according to the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies
<p>第十五條 <u>禁止從事不公平競爭之行為</u> Article 15 <u>Prohibition of Engagement in Unfair Competition</u> <u>本公司應依相關競爭法規從事營業活動，不得固定價格、操縱投標、限制產量與配額，或以分配顧客、供應商、營運區域或商業種類等方式，分享或分割市場。</u> <u>The Company shall engage in business activities in accordance with applicable competition laws and regulations, and may not fix prices, make rigged bids, establish output restrictions or quotas, or share or divide markets by allocating customers, suppliers, territories, or lines of commerce.</u></p>	(新增)	依「上市上櫃公司誠信經營守則」新增條文 Add the provision according to the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>第十六條 <u>防範產品或服務損害利害關係人</u></p> <p>Article 16 <u>Prevention of Damage of Products or Services to Stakeholders</u></p> <p><u>本公司及董事、經理人、受僱人、受任人與實質控制者，於產品與服務之研發、採購、製造、提供或銷售過程，應遵循相關法規與國際準則，確保產品及服務之資訊透明性及安全性，制定且公開其消費者或其他利害關係人權益保護政策，並落實於營運活動，以防止產品或服務直接或間接損害消費者或其他利害關係人之權益、健康與安全。有事實足認其商品、服務有危害消費者或其他利害關係人安全與健康之虞時，原則上應即回收該批產品或停止其服務。</u></p> <p><u>In the course of research and development, _____ procurement, manufacture, provision, or sale of products and services, the Company and its directors, managers, employees, mandataries, and substantial controllers shall observe applicable laws and regulations and international standards to ensure the transparency of information about, and safety of, their products and services. They shall also adopt and publish a policy on the protection of the rights and interests of consumers or other stakeholders, and carry out the policy in their operations, with a view to preventing their products and services from directly or indirectly damaging the rights and interests, health, and safety of consumers or other stakeholders. Where there are sufficient facts to determine that the Company's products or services are likely to pose any hazard to the safety and</u></p>	(新增)	<p>依「上市上櫃公司誠信經營守則」新增條文</p> <p>Add the provision according to the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p><u>health of consumers or other stakeholders, the Company shall, in principle, recall those products or suspend the services immediately.</u></p>		
<p>第十七條 組織與責任 Article 17 Organization and Responsibility 本公司之<u>董事、經理人、受僱人、受任人及實質控制者</u>應盡善良管理人之注意義務，督促公司防止不誠信行為，並隨時檢討其實施成效及持續改進，確保誠信經營政策之落實。 The <u>directors, managers, employees, mandataries, and substantial controllers</u> of the Company shall exercise the due care of good administrators to urge the Company to prevent Unethical Conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies. 本公司為健全誠信經營之管理，宜<u>設置隸屬於董事會之專責單位</u>，負責誠信經營政策與防範方案之制定及監督執行，<u>主要掌理下列事項</u>，並定期向董事會報告： To achieve sound ethical corporate management, the Company shall establish a dedicated unit <u>that is under the Board of Directors</u> and responsible for establishing and supervising the implementation of the ethical corporate management policies and preventive programs. The dedicated unit <u>be in charge of the following matters, and</u> shall report to the Board of Directors on a regular basis: <u>一、協助將誠信與道德價值融入公司經營策略，並配合法令制度</u></p>	<p>第十四條 組織與責任 Article 14 Organization and Responsibility 本公司之<u>董事會</u>應盡善良管理人之注意義務，督促公司防止不誠信行為，並隨時檢討其實施成效及持續改進，確保誠信經營政策之落實。 The <u>Board of Directors</u> of the Company shall exercise the due care of good administrators to urge the Company to prevent Unethical Conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies. 本公司為健全誠信經營之管理，宜<u>得指派專責單位</u>負責誠信經營政策與防範方案之制定及監督執行，並定期向董事會報告。 To achieve sound ethical corporate management, the Company shall establish a dedicated unit and responsible for establishing and supervising the implementation of the ethical corporate management policies and preventive programs. The dedicated unit shall report to the Board of Directors on a regular basis.</p>	<p>依「上市上櫃公司誠信經營守則」修改條文內容 Amend the provision according to the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p><u>訂定確保誠信經營之相關防弊措施。</u></p> <p><u>1. Assisting in incorporating ethics and moral values into the Company's business strategy and adopting appropriate prevention measures against corruption and malfeasance to ensure ethical management in compliance with the requirements of laws and regulations.</u></p> <p><u>二、訂定防範不誠信行為方案，並於各方案內訂定工作業務相關標準作業程序及行為指南。</u></p> <p><u>2. Adopting programs to prevent unethical conduct and setting out in each program the standard operating procedures and conduct guidelines with respect to the Company's operations and business.</u></p> <p><u>三、規劃內部組織、編制與職掌，對營業範圍內較高不誠信行為風險之營業活動，安置相互監督制衡機制。</u></p> <p><u>3. Planning the internal organization, structure, and allocation of responsibilities and setting up check-and-balance mechanisms for mutual supervision of the business activities within the business scope which are possibly at a higher risk for unethical conduct.</u></p> <p><u>四、誠信政策宣導訓練之推動及協調。</u></p> <p><u>4. Promoting and coordinating awareness and educational</u></p>		

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p><u>activities with respect to ethics policy.</u></p> <p><u>五、規劃檢舉制度，確保執行之有效性。</u></p> <p><u>5. Developing a whistle-blowing system and ensuring its operating effectiveness.</u></p> <p><u>六、協助董事會及管理階層查核及評估落實誠信經營所建立之防範措施是否有效運作，並定期就相關業務流程進行評估遵循情形，作成報告。</u></p> <p><u>6. Assisting the Board of Directors and management in auditing and assessing whether the prevention measures taken for the purpose of implementing ethical management are effectively operating, and preparing reports on the regular assessment of compliance with ethical management in operating procedures.</u></p>		
<p>第十八條 業務執行之法令遵循</p> <p>Article 18 Compliance of Business</p> <p>本公司之董事、經理人、受僱人、<u>受任人</u>與實質控制者於執行業務時，應遵守法令規定及防範方案。The Company and its directors, managers, employees, <u>mandataries</u> and substantial controllers shall comply with laws and regulations and the preventive programs when conducting business.</p>	<p>第十五條 業務執行之法令遵循</p> <p>Article 15 Compliance of Business</p> <p>本公司之董事、監察人經理人、受僱人與實質控制者於執行業務時，應遵守法令規定及防範方案。The Company and its directors, supervisors, managers, employees, and substantial controllers shall comply with laws and regulations and the preventive programs when conducting business.</p>	<p>刪除監察人及增加受任人之作業</p> <p>Delete supervisors' work and add mandataries' work</p>
<p>第十九條 利益迴避</p> <p>Article 19 Avoidance of Conflicts of Interests</p> <p>本公司宜建立防止利益衝突之政</p>	<p>第十六條 董事、監察人及經理人之利益迴避</p> <p>Article 16 Directors, supervisors, managers Avoidance of Conflicts of Interests</p>	<p>刪除監察人及增加受任人之作業並依「上市上櫃公司誠信經營守則」修改條文內容</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>策，<u>據以鑑別、監督並管理利益衝突所可能導致不誠信行為之風險</u>，並提供適當管道供董事與經理人及其他出席或列席董事會之利害關係人主動說明其與公司有無潛在之利益衝突。</p> <p>The Company shall adopt policies for preventing conflicts of interest <u>to identify, monitor, and manage risks possibly resulting from Unethical Conduct</u>, and shall also offer appropriate means for directors, managers, <u>and other stakeholders attending or present at board meetings to</u> voluntarily explain whether their interests would potentially conflict with those of the Company.</p> <p>本公司董事、經理人及其他出席或列席董事會之利害關係人對董事會所列議案，與其自身或其代表之法人有利害關係者，<u>應於當次董事會說明其利害關係之重要內容</u>，如有害於公司利益之虞時，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得不得不當相互支援。</p> <p>When a proposal at a given board meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors, <u>managers, and other stakeholders attending or present at board meetings</u> of the Company, the concerned person shall state the important aspects of the relationship of interest at the given board meeting. If his or her participation is likely to prejudice the interest of the Company, the concerned person may not participate in discussion of or voting on the proposal and shall excuse himself or herself from the discussion or the voting, and may</p>	<p>本公司宜建立防止利益衝突之政策，並提供適當管道供董事、<u>監察人</u>與經理人主動說明其與公司有無潛在之利益衝突。</p> <p>The Company shall adopt policies for preventing conflicts of interest and offer appropriate means for directors, <u>supervisors</u>, and managers to voluntarily explain whether their interests would potentially conflict with those of the Company.</p> <p>本公司董事應<u>秉持高度自律</u>，對董事會所列議案，與其自身或其代表之法人有利害關係，<u>致有害於公司利益之虞者，得陳述意見及答詢</u>，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。董事間亦應自律，不得不得不當相互支援。</p> <p>When a proposal at a given board meeting concerns the personal interest of, or the interest of the juristic person represented by, any of the directors of the Company, the concerned person shall state <u>and answer to</u> the important aspects of the relationship of interest at the given board meeting. If his or her participation is likely to prejudice the interest of the Company, the concerned person may not participate in discussion of or voting on the proposal and shall excuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director. The directors</p>	<p>Delete supervisors' work and add mandataries' work and amend the provision according to the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>not exercise voting rights as proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings.</p> <p>本公司董事、經理人、<u>受僱人、受任人與實質控制者</u>不得藉其在公司擔任之職位或<u>影響力</u>，使其自身、配偶、父母、子女或任何他人獲得不正當利益。</p> <p>The Company's directors, managers, <u>employees, mandataries, and substantial controllers</u> shall not take advantage of their positions <u>or influence</u> in the Company to obtain improper benefits for themselves, their spouses, parents, children or any other person.</p>	<p>shall practice self-discipline and must not support one another in improper dealings.</p> <p>本公司董事、<u>監察人及</u>經理人不得藉其在公司擔任之職位，使其自身、配偶、父母、子女或任何他人獲得不正當利益。</p> <p>The Company's directors, <u>supervisors</u>, and managers shall not take advantage of their positions in the Company to obtain improper benefits for themselves, their spouses, parents, children or any other person.</p>	
<p>第二十條 會計與內部控制</p> <p>Article 20 Accounting and Internal Control</p> <p>本公司應就具較高不誠信行為風險之營業活動，建立有效之會計制度及內部控制制度，不得有外帳或保留秘密帳戶，並應隨時檢討，俾確保該制度之設計及執行持續有效。</p> <p>The Company shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in Unethical Conduct, not have under-the-table accounts or keep secret accounts, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.</p> <p>本公司內部稽核<u>單位</u>應定期查核前項制度遵循情形，並作成稽核報告提報董事會，<u>且得委任會計師執行查核，必要時，得委請專業人士協助</u>。</p> <p>The internal <u>audit unit</u> of the Company shall periodically examine</p>	<p>第十七條 會計與內部控制</p> <p>Article 17 Accounting and Internal Control</p> <p>本公司應就具較高不誠信行為風險之營業活動，建立有效之會計制度及內部控制制度，不得有外帳或保留秘密帳戶，並應隨時檢討，俾確保該制度之設計及執行持續有效。</p> <p>The Company shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in Unethical Conduct, not have under-the-table accounts or keep secret accounts, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.</p> <p>本公司內部稽核<u>人員</u>應定期查核前項制度遵循情形，並作成稽核報告提報董事會。</p> <p>The internal <u>auditors</u> of the Company shall periodically examine the Company's compliance with the foregoing systems and prepare audit</p>	<p>依「上市上櫃公司誠信經營守則」修改條文內容</p> <p>Amend the provision according to the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>the Company's compliance with the foregoing systems and prepare audit reports and submit the same to the Board of Directors. <u>The internal audit unit may engage a certified public accountant to carry out the audit, and may engage professionals to assist if necessary.</u></p>	<p>reports and submit the same to the Board of Directors</p>	
<p><u>第二十一條</u> 作業程序及行為指南 Article <u>21</u> Operating Procedures and Code of Conduct</p> <p>本公司宜依第六條規定訂定作業程序及行為指南，具體規範董事、經理人、受僱人及實質控制者執行業務應注意事項，其內容至少應涵蓋下列事項：</p> <p>The Company shall establish the operating procedures and code of conduct in accordance with Article 6 hereof to guide directors, managers, employees, and substantial controllers on how to conduct business. The procedures and code of conduct shall at least contain the following matters:</p> <p style="text-align: center;">以下略</p> <p style="text-align: center;">(The following is omitted.)</p>	<p><u>第十八條</u> 作業程序及行為指南 Article <u>18</u> Operating Procedures and Code of Conduct</p> <p>本公司依第六條規定訂定作業程序及行為指南，具體規範董事、監察人、經理人、受僱人及實質控制者執行業務應注意事項，其內容至少應涵蓋下列事項：</p> <p>The Company shall establish the operating procedures and code of conduct in accordance with Article 6 hereof to guide directors, supervisors, managers, employees, and substantial controllers on how to conduct business. The procedures and code of conduct shall at least contain the following matters:</p> <p style="text-align: center;">以下略</p> <p style="text-align: center;">(The following is omitted.)</p>	<p>刪除監察人之作業 Delete supervisors' work</p>
<p><u>第二十二條</u> 教育訓練及考核 Article <u>22</u> Training and Evaluation</p> <p><u>本公司之董事長、總經理或高階管理階層應定期向董事、受僱人及受任人傳達誠信之重要性。</u></p> <p><u>The chairperson, general manager, or senior management of the Company shall communicate the importance of corporate ethics to its directors, employees, and mandataries on a regular basis.</u></p> <p>本公司宜適時對董事、經理人、受僱人、<u>受任人</u>及實質控制者舉辦教育訓練與宣導，並邀請與公司從事商業行為之相對人參與，使其充分瞭解公司誠信經營之決心、政策、防範方案及違反不誠信行為之後</p>	<p><u>第十九條</u> 教育訓練及考核 Article <u>19</u> Training and Evaluation</p> <p>本公司宜適時對董事、監察人、經理人、受僱人及實質控制者舉辦教育訓練與宣導，並邀請與公司從事商業行為之相對人參與，使其充分瞭解公司誠信經營之決心、政策、防範方案及違反不誠信行為之後</p>	<p>刪除監察人及增加受任人之作業並依「上市上櫃公司誠信經營守則」新增條文內容 Delete supervisors' work and add mandataries' work and amend the provision according to the Ethical Corporate Management Best Practice</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>果。</p> <p>The Company shall periodically organize training and awareness programs for directors, managers, employees, <u>mandataries</u> and substantial controllers and invite the Company's commercial transaction counterparties so they understand the Company's resolve to implement ethical corporate management, the related policies, preventive programs and the consequences of committing Unethical Conduct.</p> <p>本公司應將誠信經營政策與員工績效考核及人力資源政策結合，設立明確有效之獎懲制度。</p> <p>The Company shall apply the policies of ethical corporate management when creating its employee performance appraisal system and human resource policies to establish a clear and effective reward and discipline system.</p>	<p>果。</p> <p>The Company shall periodically organize training and awareness programs for directors, supervisors, managers, employees, and substantial controllers and invite the Company's commercial transaction counterparties so they understand the Company's resolve to implement ethical corporate management, the related policies, preventive programs and the consequences of committing Unethical Conduct.</p> <p>本公司應將誠信經營政策與員工績效考核及人力資源政策結合，設立明確有效之獎懲制度。</p> <p>The Company shall apply the policies of ethical corporate management when creating its employee performance appraisal system and human resource policies to establish a clear and effective reward and discipline system.</p>	Principles for TWSE/GTSM Listed Companies
<p><u>第二十三條 檢舉制度</u></p> <p>Article <u>23</u> Whistle-blowing System</p> <p>本公司應<u>訂定具體檢舉制度，並應確實執行，其內容至少應涵蓋下列事項：</u></p> <p>The Company shall <u>adopt a concrete whistle-blowing system and scrupulously operate the system. The whistle-blowing system shall include at least the following:</u></p> <p><u>一、建立並公告內部獨立檢舉信箱、專線或委託其他外部獨立機構提供檢舉信箱、專線，供公司內部及外部人員使用。</u></p> <p><u>1. An independent mailbox or hotline, either internally established and publicly announced or provided by an independent external institution, to allow the Company's insiders</u></p>	<p><u>第二十條 檢舉與懲戒</u></p> <p>Article <u>20</u> Whistle-blowing <u>and Disciplinary</u> Systems</p> <p>本公司應<u>提供正當檢舉管道，並對於檢舉人身分及檢舉內容應確實保密。</u></p> <p>The Company shall <u>set up a proper whistle-blowing system and hold the identity of whistle-blowers and the content of reported cases confidential.</u></p>	<p>依「上市上櫃公司誠信經營守則」新增條文內容</p> <p>Amend the provision according to the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p><u>and outsiders to submit reports.</u></p> <p><u>二、指派檢舉受理專責人員或單位，檢舉情事涉及董事或高階主管，應呈報至獨立董事或審計委員會，並訂定檢舉事項之類別及其所屬之調查標準作業程序。</u></p> <p><u>2. Dedicated personnel or unit appointed to handle whistle-blowing system. Any tip involving a director or senior manager shall be reported to the independent directors or the Audit Committee. Categories of reported misconduct shall be delineated and standard operating procedures for the investigation of each shall be adopted.</u></p> <p><u>三、檢舉案件受理、調查過程、調查結果及相關文件製作之紀錄與保存。</u></p> <p><u>3. Documentation of case acceptance, investigation processes, investigation results, and relevant documents.</u></p> <p><u>四、檢舉人身分及檢舉內容之保密。</u></p> <p><u>4. Confidentiality of the identity of whistle-blowers and the content of reported cases.</u></p> <p><u>五、保護檢舉人不因檢舉情事而遭不當處置之措施。</u></p> <p><u>5. Measures for protecting whistle-blowers from inappropriate disciplinary actions due to their whistle-blowing.</u></p> <p><u>六、檢舉人獎勵措施。</u></p> <p><u>6. Whistle-blowing incentive measures.</u></p> <p><u>本公司受理檢舉專責人員或單位，如經調查發現重大違規情事或公司有受重大損害之虞時，應立即</u></p>		

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p><u>作成報告，以書面通知獨立董事或審計委員會。</u></p> <p><u>When material misconduct or likelihood of material impairment to the Company comes to their awareness upon investigation, the dedicated personnel or unit handling the whistle-blowing system shall immediately prepare a report and notify the independent directors or the Audit Committee in written form.</u></p>		
<p><u>第二十四條 懲戒與申訴制度</u></p> <p><u>Article 24 Disciplinary and Whistle-blowing System</u></p> <p>本公司應明訂及公布違反誠信經營規定之懲戒與申訴制度，並即時於公司內部網站揭露違反人員之違反日期、違反內容及處理情形等資訊。</p> <p>The Company shall <u>adopt and publish a well-defined</u> disciplinary and <u>whistle-blowing</u> system for handling violations of the ethical corporate management rules, and shall make immediate disclosure on the Company's intranet of the date and details of the violation, and the actions taken in response.</p>	<p>本公司對於違反誠信經營規定之懲戒，即時於公司內部網站揭露違反人員之職稱、姓名、違反日期、違反內容及處理情形等資訊。</p> <p>The Company shall <u>set up a</u> disciplinary system for handling violations of the ethical corporate management rules, and shall make immediate disclosure on the Company's intranet of the title and name of the violator, the date and details of the violation, and the actions taken in response.</p>	<p>依「上市上櫃公司誠信經營守則」修改條文內容</p> <p>Amend the provision according to the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies</p>
<p><u>第二十五條 資訊揭露</u></p> <p><u>Article 25 Information Disclosure</u></p> <p>本公司應建立推動誠信經營之量化數據，持續分析評估誠信政策推動成效，於公司網站、年報及公開說明書揭露誠信經營採行措施、履行情形及前揭量化數據與推動成效，並於公開資訊觀測站揭露誠信經營守則之內容。</p> <p>The Company shall <u>collect quantitative data about the promotion of ethical management and continuously analyze and assess the effectiveness of the promotion of ethical management policy.</u> The</p>	<p><u>第二十一條 資訊揭露</u></p> <p><u>Article 21 Information Disclosure</u></p> <p>本公司於公司網站、年報及公開說明書揭露其誠信經營守則執行情形。</p> <p>The Company shall disclose the status of implementation of the Principles on the website and in the annual reports and prospectuses.</p>	<p>依「上市上櫃公司誠信經營守則」修改條文內容</p> <p>Amend the provision according to the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p><u>Company shall also disclose the measures taken for implementing ethical corporate management, the status of implementation, the foregoing quantitative data, and the effectiveness of promotion</u> on its website, annual reports, and prospectuses, <u>and shall disclose its ethical corporate management best practice principles on the Market Observation Post System.</u></p>		
<p>第<u>二十六</u>條 誠信經營<u>政策與措施</u>之檢討修正 Article <u>26</u> Review and Improvement of the <u>Policies and Measures</u> of Ethical Corporate Management 本公司應隨時注意國內外誠信經營相關規範之發展，並鼓勵董事、經理人及受僱人提出建議，據以檢討改進公司訂定之誠信經營<u>政策及推動措施</u>，以提昇公司誠信經營之成效。 The Company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage their directors, managers, and employees to make suggestions, based on which the <u>policies and measures of ethical corporate management</u> will be reviewed and improved with a view to achieving better implementation of ethical management.</p>	<p>第<u>二十二</u>條 誠信經營<u>守則</u>之檢討修正 Article <u>22</u> Review and Improvement of the Ethical Corporate Management <u>Principles</u> 本公司應隨時注意國內外誠信經營相關規範之發展，並鼓勵董事、<u>監察人</u>、經理人及受僱人提出建議，據以檢討改進公司訂定之誠信經營<u>守則</u>，以提昇公司誠信經營之成效。 The Company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage their directors, supervisors, managers, and employees to make suggestions, based on which the <u>Principles</u> will be reviewed and improved with a view to achieving better implementation of ethical management.</p>	<p>刪除監察人之作業並依「上市上櫃公司誠信經營守則」修改條文內容 Delete supervisors' work and amend the provision according to the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies</p>
<p>第<u>二十七</u>條 實施 Article <u>27</u> Enforcement 本守則經<u>提報審計委員會通過送請董事會決議後實施</u>，並提報股東會，修正時亦同。 The Principles shall be implemented after <u>being reported to the Audit Committee and resolved by</u> the Board of Directors, and <u>submitted</u> at</p>	<p>第<u>二十三</u>條 實施 Article <u>23</u> Enforcement 本守則經董事會<u>通過後施行</u>，並<u>送各監察人及提報股東會</u>，修正時亦同。 The Principles shall be implemented after the Board of Directors grants the approval, <u>and shall be sent to the supervisors</u> and <u>reported</u> at a</p>	<p>審計委員會取代監察人之作業並依「上市上櫃公司誠信經營守則」新增條文內容 Audit Committee replaces</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>a shareholders' meeting. The same procedures shall be followed when the Principles have been amended.</p> <p><u>本公司依前項規定將誠信經營守則提報董事會討論時，應充分考量各獨立董事之意見，並將其反對或保留之意見，於董事會議事錄載明；如獨立董事不能親自出席董事會表達反對或保留意見者，除有正當理由外，應事先出具書面意見，並載明於董事會議事錄。</u></p> <p><u>When the Principles are submitted for discussion by the Board of Directors pursuant to the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board meeting. An independent director that cannot attend the board meeting in person to express objection or reservations shall provide a written opinion before the board meeting, unless there is some legitimate reason to do otherwise, and the opinion shall be specified in the minutes of the board meeting.</u></p>	<p>shareholders' meeting. The same procedures shall be followed when the Principles have been amended.</p>	<p>supervisors' work and add the provision according to the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies</p>

[Attachment 5]

Tons Lightology Inc.
Profit Distribution Table
Year 2017

Unit: NT\$

Net income – 2017	\$121,082,775
Less: 10% legal reserve	(12,108,278)
Distributable amount - 2017	\$108,974,497
Add: Unappropriated earnings - beginning	68,077,336
Add: Retained earnings adjusted amount - 2017	610,148
Accumulated distributable amount - 2017	\$177,661,981
Distributions:	
Shareholder dividend - Cash	91,758,047
Unappropriated earnings - ending	\$85,903,934
Remark:	
Cash dividend: NT\$2.3 per share	

Note 1: Retained earnings adjusted amount in 2017 for NT\$610,148 was resulted from the re-valuation of the defined benefit plan.

Note 2: The cash dividend per share was calculated in accordance with the outstanding 39,894,803 shares on February 23, 2018.

Chairman : TANG, SHIH-CHUAN

CEO : TANG, SHIH-CHUAN

CFO : WANG, CHIH-YUAN

湯石照明科技股份有限公司
 公司章程修訂條文對照表

Tons Lightology Inc.

Articles of Incorporation Amendment before and after

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>第廿三條之一 Article 23.1</p> <p>公司當年度如有獲利，應提撥<u>百分之五至百分之十五</u>為員工酬勞及提撥<u>百分之二·五</u>以下為董事酬勞。但公司尚有累積虧損時，應預先保留彌補數額。</p> <p>The Company's annual profits, if any, should be with <u>5~15%</u> appropriated as remuneration to employees and with less than <u>2.5%</u> appropriated as remuneration to directors. If the Company is with accumulated losses, an amount for making up the losses should be reserved in advance.</p> <p>(以下略) (The following is omitted.)</p>	<p>第廿三條之一 Article 23.1</p> <p>公司當年度如有獲利，應提撥<u>百分之八至百分之十二</u>為員工酬勞及提撥<u>百分之二</u>以下為董事酬勞。但公司尚有累積虧損時，應預先保留彌補數額。The Company's annual profits, if any, should be with <u>8~12%</u> appropriated as remuneration to employees and with less than <u>2%</u> appropriated as remuneration to directors. If the Company is with accumulated losses, an amount for making up the losses should be reserved in advance.</p> <p>(以下略) (The following is omitted.)</p>	<p>修正理由 Reason for amendment</p> <p>修訂員工及董事酬勞提撥比例 Revising the allocating proportion of employees' and directors' remuneration</p>
<p>第廿八條 Article 28</p> <p>本章程由發起人會議經全體發人同意於中華民國八十一年八月十四日。第一次修訂於民國八十九年六月二十六日，第二次修訂於民國八十九年十一月二十日，第三次修訂於民國九十一年三月八日，第四次修訂於民國九十一年十一月二十五日，第五次修訂於民國九十二年二月十日，第六次修訂於民國九十五年三月七日，第七次修訂於民國九十五年八月十日，第八次修訂於民國九十五年十月十二日，第九次修訂於民國九十六年四月二十九日，第十次修訂於民國九十六年五月十日，第十一次修訂於民國九十六年七月二十九日，第十二次修訂於民國九十六年十月八日，第十三次修訂於</p>	<p>第廿八條 Article 28</p> <p>本章程由發起人會議經全體發人同意於中華民國八十一年八月十四日。第一次修訂於民國八十九年六月二十六日，第二次修訂於民國八十九年十一月二十日，第三次修訂於民國九十一年三月八日，第四次修訂於民國九十一年十一月二十五日，第五次修訂於民國九十二年二月十日，第六次修訂於民國九十五年三月七日，第七次修訂於民國九十五年八月十日，第八次修訂於民國九十五年十月十二日，第九次修訂於民國九十六年四月二十九日，第十次修訂於民國九十六年五月十日，第十一次修訂於民國九十六年七月二十九日，第十二次修訂於民國九十六年十月八日，第十三次修訂於</p>	<p>增列修訂日期 Added the date of the amendment</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>民國九十六年十二月三十一日，第十四次修訂於民國九十八年六月二十六日，第十五次修訂於民國一〇〇年五月二十三日，第十六次修訂於民國一〇一年六月二十日，第十七次修訂於民國一〇二年六月十日，第十八次修訂於民國一〇四年五月二十八日，第十九次修訂於民國一〇五年五月三十一日，第二十次修訂於民國一〇六年五月二十六日，<u>第二十一次修訂於民國一〇七年五月三十日</u>。</p> <p>The Article of Association was enacted with the consent of the Founder's meeting conveners on August 14, 1992. The Article of Association was enacted with the consent of the Founder's meeting conveners on August 14, 1992. The 1st amendment made on June 26, 2010. The 2nd amendment made on November 20, 2010. The 3rd amendment made on March 8, 2002. The 4th amendment made on November 25, 2002. The 5th amendment made on February 10, 2002. The 6th amendment made on March 7, 2006. The 7th amendment made on August 10, 2006. The 8th amendment made on October 12, 2006. The 9th amendment made on April 29, 2007. The 10th amendment made on May 10, 2007. The 11th amendment made on July 29, 2007. The 12th amendment made on October 8, 2007. The 13th amendment made on December 31, 2007. The 14th amendment made on June 26, 2009. The 15th amendment made on May 23, 2011. The 16th amendment made on June 20, 2012. The 17th amendment made on June 10, 2013. The 18th amendment made on May 28, 2015. The 19th amendment made on May 31, 2016. The 20th amendment made on May 26, 2017. <u>The 21st amendment made on May 30, 2018.</u></p>	<p>民國九十六年十二月三十一日，第十四次修訂於民國九十八年六月二十六日，第十五次修訂於民國一〇〇年五月二十三日，第十六次修訂於民國一〇一年六月二十日，第十七次修訂於民國一〇二年六月十日，第十八次修訂於民國一〇四年五月二十八日，第十九次修訂於民國一〇五年五月三十一日，第二十次修訂於民國一〇六年五月二十六日。</p> <p>The Article of Association was enacted with the consent of the Founder's meeting conveners on August 14, 1992. The Article of Association was enacted with the consent of the Founder's meeting conveners on August 14, 1992. The 1st amendment made on June 26, 2010. The 2nd amendment made on November 20, 2010. The 3rd amendment made on March 8, 2002. The 4th amendment made on November 25, 2002. The 5th amendment made on February 10, 2002. The 6th amendment made on March 7, 2006. The 7th amendment made on August 10, 2006. The 8th amendment made on October 12, 2006. The 9th amendment made on April 29, 2007. The 10th amendment made on May 10, 2007. The 11th amendment made on July 29, 2007. The 12th amendment made on October 8, 2007. The 13th amendment made on December 31, 2007. The 14th amendment made on June 26, 2009. The 15th amendment made on May 23, 2011. The 16th amendment made on June 20, 2012. The 17th amendment made on June 10, 2013. The 18th amendment made on May 28, 2015. The 19th amendment made on May 31, 2016. The 20th amendment made on May 26, 2017.</p>	

湯石照明科技股份有限公司
取得或處分資產處理程序修訂條文對照表

Tons Lightology Inc.

Procedures for the Acquisition and Disposal of Assets
Amendment before and after

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>第五條 授權額度與層級 Article 5 Degree of Authority and Level where Authority is Delegated 第一項略 (Paragraph 1 is omitted.) 本公司取得或處分資產依前項規定或其他法律規定應經董事會通過者，如有董事表示異議且有紀錄或書面聲明者，公司並應將董事異議資料送<u>審計委員會</u>。 After these Procedures for the acquisition or disposal of assets or other laws and regulations have been approved by the board of directors, if any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the director's dissenting opinion to <u>the Audit Committee</u>.</p> <p>依<u>第四條</u>第一至六項及前項規定或其他法律規定應經董事會通過者，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。 When the provisions as stated in Paragraphs 1 to 6 of <u>Article 4</u> or other laws and regulations have been approved by the board of directors, the board of directors shall take into full consideration each independent</p>	<p>第五條 授權額度與層級 Article 5 Degree of Authority and Level where Authority is Delegated 第一項略 (Paragraph 1 is omitted.) 本公司取得或處分資產依前項規定或其他法律規定應經董事會通過後，<u>送各監察人並提報股東會同意，修正時亦同。</u>如有董事表示異議且有紀錄或書面聲明者，公司並應將董事異議資料送<u>各監察人</u>。 After these Procedures for the acquisition or disposal of assets or other laws and regulations have been approved by the board of directors, <u>they shall be submitted to each supervisor, and then to a shareholders' meeting for approval; the same applies when the procedures are amended.</u> If any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the director's dissenting opinion to <u>each supervisor</u>. <u>本公司如有設置獨立董事時，</u>依第一至六項前項規定或其他法律規定應經董事會通過者，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。 <u>Where the position of independent director has been created by the Company,</u> when the provisions as stated in the preceding Paragraphs 1 to 6 or other laws and regulations</p>	<p>修正理由 Reason for amendment</p> <p>審計委員會取代監察人之作業 Audit Committee replaces supervisors' work</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.</p> <p>重大之資產或衍生性商品交易，應經審計委員會全體成員二分之一以上同意，並提董事會決議。</p> <p>Major transactions of assets or derivatives shall be approved by more than half of all audit committee members and submitted to the board of directors for a resolution.</p> <p>前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。</p> <p>If approval of more than half of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors meeting.</p> <p><u>本程序</u>所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。</p> <p>The terms “all audit committee members” in <u>these Procedures</u> and “all directors” in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.</p>	<p>have been approved by the board of directors, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.</p> <p>本公司若設置審計委員會時，重大之資產或衍生性商品交易，應經審計委員會成員二分之一以上同意，並提董事會決議。</p> <p>Where an audit committee has been established by the Company, major transactions of assets or derivatives shall be approved by more than half of all audit committee members and submitted to the board of directors for a resolution.</p> <p>前項如未經審計委員會全體成員二分之一以上同意者，得由全體董事三分之二以上同意行之，並應於董事會議事錄載明審計委員會之決議。</p> <p>If approval of more than half of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors meeting.</p> <p><u>第三項</u>所稱審計委員會全體成員及前項所稱全體董事，以實際在任者計算之。</p> <p>The terms “all audit committee members” in <u>Paragraph 3</u> and “all directors” in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.</p>	
<p>第十五條 決議程序 Article 15 Resolution Procedures 本公司向關係人取得或處分不動</p>	<p>第十五條 決議程序 Article 15 Resolution Procedures 本公司向關係人取得或處分不動</p>	<p>審計委員會取代監察人之作</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，除買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料，提交<u>審計委員會及</u>董事會通過後，始得簽訂交易契約及支付款項：</p> <p>When the Company intends to acquire or dispose of real property from or to a related party, or when it intends to acquire or dispose of assets other than real property from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more, except in trading of government bonds or bonds under repurchase and resale agreements, or subscription or repurchase of domestic money market funds issued by securities investment trust enterprises, the company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by <u>the Audit Committee and</u> the board of directors:</p> <p>第一款~第七款略 (Subparagraphs 1 to 7 are omitted.)</p> <p>前項交易金額之計算，應依第九條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定提交<u>審計委員會及</u>董事會通過部分免再計入。</p> <p>The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Paragraph 2, Article 9 herein, and “within the preceding year” as used herein shall refer to the</p>	<p>產，或與關係人取得或處分不動產外之其他資產且交易金額達公司實收資本額百分之二十、總資產百分之十或新臺幣三億元以上者，除買賣公債、附買回、賣回條件之債券、申購或買回國內證券投資信託事業發行之貨幣市場基金外，應將下列資料，提交董事會通過<u>及監察人承認</u>後，始得簽訂交易契約及支付款項：</p> <p>When the Company intends to acquire or dispose of real property from or to a related party, or when it intends to acquire or dispose of assets other than real property from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more, except in trading of government bonds or bonds under repurchase and resale agreements, or subscription or <u>repurchase</u> of domestic money market funds issued by securities investment trust enterprises, the company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the board of directors <u>and recognized by the supervisors:</u></p> <p>第一款~第七款略 (Subparagraphs 1 to 7 are omitted.)</p> <p>前項交易金額之計算，應依第九條第二項規定辦理，且所稱一年內係以本次交易事實發生之日為基準，往前追溯推算一年，已依本處理程序規定提交董事會通過<u>及監察人承認</u>部分免再計入。</p> <p>The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Paragraph 2, Article 9 herein, and “within the preceding year” as used herein shall refer to the</p>	<p>業 Audit Committee replaces supervisors' work</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>year preceding the date of occurrence of the current transaction. Items that have been approved by <u>the Audit Committee</u> and the board of directors need not be counted toward the transaction amount.</p> <p>本公司與子公司間，取得或處分供營業使用之設備，董事會得授權董事長新台幣參仟萬元以上至達公司實收資本額百分之二十五以下先行決行，事後再提報最近期之董事會追認。</p> <p>With respect to the acquisition or disposal of business-use equipment between the Company and its subsidiaries, the Company's board of directors may delegate the board chairman to decide such matters when the transaction is less than 25 percent of paid-in capital and have the decisions subsequently submitted to and ratified by the next board of directors meeting.</p> <p>依規定提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見，應於董事會議事錄載明。</p> <p>When a matter is submitted for discussion by the board of directors according to related regulations, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.</p> <p>依規定應經<u>審計委員會</u>討論事項，應先經審計委員會全體成員二分之一以上同意，並提董事會決議，準用第五條第五項及第六項規定。</p> <p>The matters requiring recognition by the <u>Audit Committee</u> according to</p>	<p>year preceding the date of occurrence of the current transaction. Items that have been approved by the board of directors and recognized by the supervisors need not be counted toward the transaction amount.</p> <p>本公司與子公司間，取得或處分供營業使用之設備，董事會得授權董事長新台幣參仟萬元以上至達公司實收資本額百分之二十五以下先行決行，事後再提報最近期之董事會追認。</p> <p>With respect to the acquisition or disposal of business-use equipment between the Company and its subsidiaries, the Company's board of directors may delegate the board chairman to decide such matters when the transaction is less than 25 percent of paid-in capital and have the decisions subsequently submitted to and ratified by the next board of directors meeting.</p> <p>本公司若設置獨立董事，依規定提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見，應於董事會議事錄載明。</p> <p>Where the position of independent director has been created by the Company, when a matter is submitted for discussion by the board of directors according to related regulations, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.</p> <p>本公司若設置審計委員會者時，依規定應經<u>監察人</u>承認事項，應先經審計委員會全體成員二分之一以上同意，並提董事會決議，準用第五條第五項及第六項規定。</p>	

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>related regulations shall first be approved by more than half of all audit committee members and then submitted to the board of directors for a resolution, and shall be subject to mutatis mutandis application of Paragraphs 5 and 6, Article 5 herein.</p>	<p>Where an audit committee has been established by the Company, the matters requiring recognition by the supervisors according to related regulations shall first be approved by more than half of all audit committee members and then submitted to the board of directors for a resolution, and shall be subject to mutatis mutandis application of Paragraphs 5 and 6, Article 5 herein.</p>	
<p>第十八條 本公司向關係人取得不動產，如經按第十六條及第十七條規定評估結果均較交易價格為低者，應辦理下列事項：</p> <p>Article 18 Where the Company acquires real property from a related party and the results of appraisals conducted in accordance with Article 16 and Article 17 are uniformly lower than the transaction price, the following steps shall be taken:</p> <p>一、應就不動產交易價格與評估成本間之差額，依證券交易法第四十一條第一項規定提列特別盈餘公積，不得予以分派或轉增資配股。對公司之投資採權益法評價之投資者如為公開發行公司，亦應就該提列數額按持股比例依證券交易法第四十一條第一項規定提列特別盈餘公積。</p> <p>1. A special reserve shall be set aside in accordance with Article 41, paragraph 1 of the Act against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where a public company</p>	<p>第十八條 本公司向關係人取得不動產，如經按第十六條及第十七條規定評估結果均較交易價格為低者，應辦理下列事項：</p> <p>Article 18 Where the Company acquires real property from a related party and the results of appraisals conducted in accordance with Article 16 and Article 17 are uniformly lower than the transaction price, the following steps shall be taken:</p> <p>一、應就不動產交易價格與評估成本間之差額，依證券交易法第四十一條第一項規定提列特別盈餘公積，不得予以分派或轉增資配股。對公司之投資採權益法評價之投資者如為公開發行公司，亦應就該提列數額按持股比例依證券交易法第四十一條第一項規定提列特別盈餘公積。</p> <p>1. A special reserve shall be set aside in accordance with Article 41, paragraph 1 of the Act against the difference between the real property transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where a public company</p>	<p>審計委員會取代監察人之作業</p> <p>Audit Committee replaces supervisors' work</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>uses the equity method to account for its investment in another company, then the special reserve called for under Article 41, paragraph of the Act shall be set aside pro rata in a proportion consistent with the share of public company's equity stake in the other company.</p> <p>二、<u>審計委員會之獨立董事</u>應依公司法第二百十八條規定辦理。</p> <p>2. <u>Independent directors of the Audit Committee</u> shall comply with Article 218 of the Company Act.</p> <p>三、應將第一款及第二款處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。</p> <p>3. Actions taken pursuant to subparagraph 1 and subparagraph 2 shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.</p> <p>以下略 (The following is omitted.)</p>	<p>uses the equity method to account for its investment in another company, then the special reserve called for under Article 41, paragraph of the Act shall be set aside pro rata in a proportion consistent with the share of public company's equity stake in the other company.</p> <p>二、<u>監察人</u>應依公司法第二百十八條規定辦理。</p> <p>2. <u>Supervisors</u> shall comply with Article 218 of the Company Act.</p> <p>三、應將第一款及第二款處理情形提報股東會，並將交易詳細內容揭露於年報及公開說明書。</p> <p>3. Actions taken pursuant to subparagraph 1 and subparagraph 2 shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.</p> <p>以下略 (The following is omitted.)</p>	
<p>第二十二條 內部稽核制度 Article 22 Internal Audit System</p> <p>內部稽核人員應定期瞭解衍生性商品交易內部控制制度之允當性，並按月稽核交易部門對從事衍生性商品交易處理程序之遵循情形作成稽核報告，於次年二月底前併同內部稽核作業年度查核計畫執行情形，依規定格式以網際網路資訊系統申報金管會備查，並於次年五月底前</p>	<p>第二十二條 內部稽核制度 Article 22 Internal Audit System</p> <p>內部稽核人員應定期瞭解衍生性商品交易內部控制制度之允當性，並按月稽核交易部門對從事衍生性商品交易處理程序之遵循情形作成稽核報告，於次年二月底前併同內部稽核作業年度查核計畫執行情形，依規定格式以網際網路資訊系統申報金管會備查，並於次年五月底前</p>	<p>審計委員會取代監察人之作業 Audit Committee replaces supervisors' work</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>將異常改善情形，以網際網路系統申報金管會備查。如發現重大違規情事，應以書面通知<u>審計委員會</u>。</p> <p>The Company's internal audit personnel shall periodically make a determination of the suitability of internal controls on derivatives and conduct a monthly audit of how faithfully derivatives trading by the trading department adheres to the procedures for engaging in derivatives trading, and prepare an audit report, which shall be submitted, along with the implementation of the annual internal audit plan, to FSC for review in the prescribed format and via the Internet-based information system by February of the following year. The improvement in irregular circumstances shall be submitted to FSC for review via the Internet-based information system by May of the following year. If any material violation is discovered, <u>the Audit Committee</u> shall be notified in writing.</p>	<p>將異常改善情形，以網際網路系統申報金管會備查。如發現重大違規情事，應以書面通知<u>監察人</u>。</p> <p>The Company's internal audit personnel shall periodically make a determination of the suitability of internal controls on derivatives and conduct a monthly audit of how faithfully derivatives trading by the trading department adheres to the procedures for engaging in derivatives trading, and prepare an audit report, which shall be submitted, along with the implementation of the annual internal audit plan, to FSC for review in the prescribed format and via the Internet-based information system by February of the following year. The improvement in irregular circumstances shall be submitted to FSC for review via the Internet-based information system by May of the following year. If any material violation is discovered, <u>all supervisors</u> shall be notified in writing.</p>	
<p>第二十六條 本公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報<u>審計委員會</u>及董事會討論通過。</p> <p>Article 26 The Company conducting a merger, demerger, acquisition, or transfer of shares, prior to convening the board of</p>	<p>第二十六條 本公司辦理合併、分割、收購或股份受讓，應於召開董事會決議前，委請會計師、律師或證券承銷商就換股比例、收購價格或配發股東之現金或其他財產之合理性表示意見，提報董事會討論通過。</p> <p>Article 26 The Company conducting a merger, demerger, acquisition, or transfer of shares, prior to convening the board of directors to resolve on the</p>	<p>審計委員會取代監察人之作業</p> <p>Audit Committee replaces supervisors' work</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>directors to resolve on the matter, shall engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to <u>the Audit Committee and</u> the board of directors for deliberation and passage.</p>	<p>matter, shall engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the board of directors for deliberation and passage.</p>	
<p>第三十四條 罰則 Article 34 Penal Regulations</p> <p>本公司董事及經理人違反本處理程序或金管會「公開發行公司取得或處分資產處理準則」之規定致公司受有損害者，應予以解任。本公司相關執行人員有違反上述處理程序或處理準則者，依本公司獎懲之相關辦法處理。</p> <p>When the Company's directors and managers violate these Procedures or the Regulations Governing the Acquisition and Disposal of Assets by Public Companies issued by FSC, which causes damage to the Company, they shall be dismissed. When the related executive staff violate these Procedures or the Regulations, they shall be handled in accordance with the Company's regulations governing rewards and punishments.</p>	<p>第三十四條 罰則 Article 34 Penal Regulations</p> <p>本公司董事、<u>監察人</u>及經理人違反本處理程序或金管會「公開發行公司取得或處分資產處理準則」之規定致公司受有損害者，應予以解任。本公司相關執行人員有違反上述處理程序或處理準則者，依本公司獎懲之相關辦法處理。</p> <p>When the Company's directors, <u>supervisors</u> and managers violate these Procedures or the Regulations Governing the Acquisition and Disposal of Assets by Public Companies issued by FSC, which causes damage to the Company, they shall be dismissed. When the related executive staff violate these Procedures or the Regulations, they shall be handled in accordance with the Company's regulations governing rewards and punishments.</p>	<p>刪除監察人之作業 Delete supervisors' work</p>
<p>第三十五條 本處理程序應經<u>審計委員會</u>通過後，送請<u>董事會決議</u>，並提報股東會同意，修正時亦同。如有董事表示異議且有紀錄或書面聲明者，公司並應將董事異議資料送<u>審計委員會</u>。</p>	<p>第三十五條 本處理程序經<u>董事會</u>通過後，<u>應送各監察人</u>，並提報股東會同意，修正時亦同。如有董事表示異議且有紀錄或書面聲明者，公司並應將董事異議資料送<u>各監察人</u>。</p>	<p>審計委員會取代監察人之作業 Audit Committee replaces supervisors'</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>Article 35</p> <p>After the Procedures have been approved by <u>the Audit Committee</u>, they shall be submitted to <u>the board of directors for resolution</u>, and then to a shareholders' meeting for approval; the same applies when the procedures are amended. If any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the director's dissenting opinion to <u>the Audit Committee</u>.</p> <p>依前項規定將本辦法提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。</p> <p>When the Procedures are submitted for discussion by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.</p> <p>訂定或修正取得或處分資產處理程序，應經審計委員會全體成員二分之一以上同意，並提董事會決議。</p> <p>When the procedures for the acquisition and disposal of assets are adopted or amended, they shall be approved by more than half of all audit committee</p>	<p>Article 35</p> <p>After the Procedures have been approved by the <u>board of directors</u>, they shall be submitted to <u>each supervisor</u>, and then to a shareholders' meeting for approval; the same applies when the procedures are amended. If any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the director's dissenting opinion to <u>each supervisor</u>.</p> <p>另本公司若設置獨立董事時，依前項規定將本辦法提報董事會討論時，應充分考量各獨立董事之意見，獨立董事如有反對意見或保留意見，應於董事會議事錄載明。</p> <p>Where the position of independent director has been created by the Company, when the Procedures are submitted for discussion by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.</p> <p>本公司若設置審計委員會時，訂定或修正取得或處分資產處理程序，應經審計委員會全體成員二分之一以上同意，並提董事會決議。</p> <p>Where an audit committee has been established by the Company, when the procedures for the acquisition and disposal</p>	<p>修正理由 Reason for amendment</p> <p>work</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>members and submitted to the board of directors for a resolution.</p> <p>以下略 (The following is omitted.)</p>	<p>of assets are adopted or amended, they shall be approved by more than half of all audit committee members and submitted to the board of directors for a resolution.</p> <p>以下略 (The following is omitted.)</p>	
<p>第三十六條 依證券交易法第十四條之四第三項規定，對於監察人之規定，於審計委員會准用之。</p> <p>Article 36 The provisions regarding supervisors set out in Paragraph 3, Articles 14-4 of the Securities and Exchange Act shall apply mutatis mutandis to the audit committee.</p>	<p>第三十六條 本公司設置審計委員會時依證券交易法第十四條之四第三項規定，對於監察人之規定，於審計委員會准用之。</p> <p>Article 36 Where an audit committee has been established by the Company, the provisions regarding supervisors set out in Paragraph 3, Articles 14-4 of the Securities and Exchange Act shall apply mutatis mutandis to the audit committee.</p>	<p>調整條文用語 Adjust the term used in the provision</p>
<p>第三十八條 本程序制訂於中華民國九十六年十二月三十一日，第一次修訂於中華民國九十八年六月二十六日，第二次修訂於中華民國九十九年六月二十五日，第三次修訂於中華民國一〇一年六月二十日，第四次修訂於中華民國一〇二年六月十日，第五次修訂於中華民國一〇三年六月十六日，第六次修訂於中華民國一〇六年五月二十六日，<u>第七次修訂於中華民國一〇七年五月三十日</u>。</p> <p>Article 38 These Procedures were formulated on December 31, 2007. The first amendment was made on June 26, 2009. The second amendment was made on June 25, 2010. The third amendment was made on June 20, 2012. The fourth amendment was made on June 10, 2013. The fifth amendment was made on June 16, 2014.</p>	<p>第三十八條 本程序制訂於中華民國九十六年十二月三十一日，第一次修訂於中華民國九十八年六月二十六日，第二次修訂於中華民國九十九年六月二十五日，第三次修訂於中華民國一〇一年六月二十日，第四次修訂於中華民國一〇二年六月十日，第五次修訂於中華民國一〇三年六月十六日，第六次修訂於中華民國一〇六年五月二十六日。</p> <p>Article 38 These Procedures were formulated on December 31, 2007. The first amendment was made on June 26, 2009. The second amendment was made on June 25, 2010. The third amendment was made on June 20, 2012. The fourth amendment was made on June 10, 2013. The fifth amendment was made on June 16, 2014. The sixth amendment was</p>	<p>增列修訂日期 Add the date of amendment</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
The sixth amendment was made on May 26, 2017. <u>The seventh amendment will be made on May 30, 2018.</u>	made on May 26, 2017.	

湯石照明科技股份有限公司
背書保證作業程序修訂條文對照表

Tons Lightology Inc.
Endorsements and Guarantees Operating Procedures
Amendment before and after

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>第五條 背書保證之額度 Article 5 Ceiling of Endorsements/Guarantees</p> <p>一、本公司背書保證總額度以不超過淨值百分之四十為限，單一保證對象以不超過淨值百分之二十為限。</p> <p>1. The Company's aggregate endorsement/guarantee amount shall be limited to 40% of the net worth of the Company, and the amount of its endorsements/guarantees for any single entity shall be limited to 20% of the net worth of the Company.</p> <p style="text-align: center;">以下略 (The following is omitted.)</p>	<p>第五條 背書保證之額度 Article 5 Ceiling of Endorsements/Guarantees</p> <p>一、本公司背書保證責任總額度以不超過淨值百分之四十為限，單一保證對象以不超過淨值百分之二十為限。</p> <p>1. The Company's aggregate endorsement/guarantee amount shall be limited to 40% of the net worth of the Company, and the amount of its endorsements/guarantees for any single entity shall be limited to 20% of the net worth of the Company.</p> <p style="text-align: center;">以下略 (The following is omitted.)</p>	<p>修改用語 Amend the term</p>
<p>第七條 背書保證之後續控管措施 Article 7 Measures to Control Endorsements/Guarantees</p> <p style="text-align: center;">第一、二項略 (Paragraphs 1 and 2 are omitted.)</p> <p>三、本公司之內部稽核人員應至少每季稽核背書保證作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知審計委員會。</p> <p>3. The Company's internal auditors shall audit the Procedures and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify <u>the Audit Committee</u> in writing of any</p>	<p>第七條 背書保證之後續控管措施 Article 7 Measures to Control Endorsements/Guarantees</p> <p style="text-align: center;">第一、二項略 (Paragraphs 1 and 2 are omitted.)</p> <p>三、本公司之內部稽核人員應至少每季稽核背書保證作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知各監察人。</p> <p>3. The Company's internal auditors shall audit the Procedures and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify <u>all the supervisors</u> in writing of any</p>	<p>配合設置審計委員會，刪除監察人作業 Delete supervisors' work due to the establishment of the Audit Committee</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>material violation found.</p> <p>四、本公司如因情事變更，致背書保證對象不符處理準則規定或金額超限時，應訂定改善計畫，將相關改善計畫送<u>審計委員會</u>，並依計畫時程完成改善。</p> <p>4. Where as a result of changes of condition the entity for which an endorsement/guarantee is made no longer meets the requirements of the Procedures, or the amount of endorsement/guarantee exceeds the limit, the Company shall adopt rectification plans and submit the rectification plans to <u>the Audit Committee</u>, and shall complete the rectification according to the timeframe set out in the plan.</p> <p>五、本公司或子公司為淨值低於實收資本額二分之一之子公司背書保證，應命其訂定改善計畫，將相關改善計畫送<u>審計委員會</u>，並依計畫時程完成改善。子公司股票無面額或每股面額非屬新臺幣十元者，實收資本額之計算，應以股本加計資本公積-發行溢價之合計數為之。</p> <p>5. When an entity for which the Company or its subsidiaries makes any endorsement/guarantee is a subsidiary whose net worth is lower than half of its paid-in capital, the Company shall request the entity to adopt rectification plans and submit the rectification plans to <u>the Audit Committee</u>, and shall complete the rectification according to the timeframe set out in the plan. In the case of a subsidiary with shares having no par value or a par value other than NT\$10, the</p>	<p>material violation found.</p> <p>四、本公司如因情事變更，致背書保證對象不符處理準則規定或金額超限時，應訂定改善計畫，將相關改善計畫送<u>各監察人</u>，並依計畫時程完成改善。</p> <p>4. Where as a result of changes of condition the entity for which an endorsement/guarantee is made no longer meets the requirements of the Procedures, or the amount of endorsement/guarantee exceeds the limit, the Company shall adopt rectification plans and submit the rectification plans to <u>all the supervisors</u>, and shall complete the rectification according to the timeframe set out in the plan.</p> <p>五、本公司或其子公司為淨值低於實收資本額二分之一之子公司背書保證，應命其訂定改善計畫，將相關改善計畫送<u>各監察人</u>，並依計畫時程完成改善。子公司股票無面額或每股面額非屬新臺幣十元者，實收資本額之計算，應以股本加計資本公積-發行溢價之合計數為之。</p> <p>5. When an entity for which the Company or its subsidiaries makes any endorsement/guarantee is a subsidiary whose net worth is lower than half of its paid-in capital, the Company shall request the entity to adopt rectification plans and submit the rectification plans to <u>all the supervisors</u>, and shall complete the rectification according to the timeframe set out in the plan. In the case of a subsidiary with shares having no par value or a par value other than NT\$10, the paid-in capital shall be calculated</p>	

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>paid-in capital shall be calculated as follows: sum of the share capital plus paid-in capital in excess of par.</p> <p>六、本公司或子公司貸與淨值低於實收資本額二分之一之子公司背書保證之作業程序如下：</p> <p>6. Procedures for making endorsements/guarantees for a subsidiary whose net worth is lower than half of its paid-in capital by the Company or its subsidiaries are as follows:</p> <p>(一) 本公司之財務單位依據背書保證作業程序應行評估資料取得相關資料後進行背書保證。</p> <p>(1) The finance department of the Company shall evaluate related information before the endorsement/guarantee is made.</p> <p>(二) 本公司或子公司之財務單位按月對背書保證對象進行評估，以確保本公司及子公司之風險最低。</p> <p>(2) The finance department of the Company or its subsidiaries shall evaluate the entity for which the endorsement/guarantee is made to ensure the minimum risk.</p> <p>(三) 本公司及子公司之財務單位應評估背書保證對象之風險是否超過進行背書保證前風險評估之結果，若有風險過高之情形，應報告董事長，以避免發生立即風險；若背書保證對象之淨值已為負數，應命其訂定改善計畫，並將相關改善計畫送<u>審計委員會</u>，且依計畫時程完成改</p>	<p>as follows: sum of the share capital plus paid-in capital in excess of par.</p> <p>六、本公司或子公司貸與淨值低於實收資本額二分之一之子公司背書保證之作業程序如下：</p> <p>6. Procedures for making endorsements/guarantees for a subsidiary whose net worth is lower than half of its paid-in capital by the Company or its subsidiaries are as follows:</p> <p>(一) 本公司之財務單位依據背書保證作業程序應行評估資料取得相關資料後進行背書保證。</p> <p>(1) The finance department of the Company shall evaluate related information before the endorsement/guarantee is made.</p> <p>(二) 本公司或子公司之財務單位按月對背書保證對象進行評<u>估</u>，以確保本公司及子公司之風險最低。</p> <p>(2) The finance department of the Company or its subsidiaries shall evaluate the entity for which the endorsement/guarantee is made to ensure the minimum risk.</p> <p>(三) 本公司及子公司之財務單位應評估背書保證對象之風險是否超過進行背書保證前風險評估之結果，若有風險過高之情形，應報告董事長，以避免發生立即風險；若背書保證對象之淨值已為負數，應命其訂定改善計畫，並將相關改善計畫送<u>各監察人</u>，且</p>	

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>善。</p> <p>(3) The finance department of the Company or its subsidiaries shall evaluate whether the risk of making the endorsement/guarantee exceeds that before the endorsement/guarantee is made. If the risk is too high, the finance department shall report to the chairperson to avoid immediate risk. If the network of the entity for which the endorsement/guarantee is made is already negative, the entity is required to adopt rectification plans and submit the rectification plans to <u>the Audit Committee</u>, and shall complete the rectification according to the timeframe set out in the plan.</p>	<p>依計畫時程完成改善。</p> <p>(3) The finance department of the Company or its subsidiaries shall evaluate whether the risk of making the endorsement/guarantee exceeds that before the endorsement/guarantee is made. If the risk is too high, the finance department shall report to the chairperson to avoid immediate risk. If the net work of the entity for which the endorsement/guarantee is made is already negative, the entity is required to adopt rectification plans and submit the rectification plans to <u>all the supervisors</u>, and shall complete the rectification according to the timeframe set out in the plan.</p>	
<p>第八條 對子公司辦理背書保證之控管程序</p> <p>Article 8 Procedures for Controlling Endorsements/Guarantees by Subsidiaries</p> <p>第一~三項略</p> <p>(Paragraphs 1 to 3 are omitted.)</p> <p>四、子公司內部稽核人員應至少每季稽核背書保證作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應立即以書面通知本公司稽核單位，本公司稽核單位應將書面資料送交<u>審計委員會</u>。</p> <p>4. The subsidiaries' internal auditors shall audit the Procedures for the Making of Endorsements/Guarantees and the implementation thereof no less frequently than quarterly and prepare written records</p>	<p>第八條 對子公司辦理背書保證之控管程序</p> <p>Article 8 Procedures for Controlling Endorsements/Guarantees by Subsidiaries</p> <p>第一~三項略</p> <p>(Paragraphs 1 to 3 are omitted.)</p> <p>四、子公司內部稽核人員應至少每季稽核背書保證作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應立即以書面通知本公司稽核單位，本公司稽核單位應將書面資料送交<u>監察人</u>。</p> <p>4. The subsidiaries' internal auditors shall audit the Procedures for the Making of Endorsements/Guarantees and the implementation thereof no less frequently than quarterly and prepare written records</p>	<p>配合設置審計委員會，刪除監察人相關規定</p> <p>Delete the regulations regarding supervisors due to the establishment of the Audit Committee</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>accordingly. They shall promptly notify the Company's audit department in writing of any material violation found, and the audit department will then forward the written data to <u>the Audit Committee</u>.</p> <p>以下略 (The following is omitted.)</p>	<p>accordingly. They shall promptly notify the Company's audit department in writing of any material violation found, and the audit department will then forward the written data to <u>supervisors</u>.</p> <p>以下略 (The following is omitted.)</p>	
<p>第十條 決策及授權層級 Article 10 Hierarchy of Decision-making Authority and Delegation 第一、二項略 (Paragraphs 1 and 2 are omitted.)</p> <p>三、背書保證因業務需要而有超過本作業程序所訂額度之必要時，且符合本作業程序所訂條件者，應經<u>審計委員會</u>通後，<u>送請</u>董事會<u>決議</u>並由半數以上之董事對公司超限可能產生之損失具名聯保，並修正本作業程序，報經股東會追認之；股東會不同意時，應訂定計畫於一定期限內銷除超限部分。</p> <p>3. Where the Company needs to exceed the limits set out in the Procedures to satisfy its business requirements, and where the conditions set out in the Procedures are complied with, it shall obtain approval from <u>the Audit Committee and the resolution of</u> the Board of Directors and half or more of the directors shall act as joint guarantors for any loss that may be caused to the Company by the excess endorsement/guarantee. The Company shall also amend the Procedures accordingly and submit the same to the shareholders' meeting for ratification after the fact. If the</p>	<p>第十條 決策及授權層級 Article 10 Hierarchy of Decision-making Authority and Delegation 第一、二項略 (Paragraphs 1 and 2 are omitted.)</p> <p>三、背書保證因業務需要而有超過本作業程序所訂額度之必要時，且符合本作業程序所訂條件者，應經董事會<u>同意</u>並由半數以上之董事對公司超限可能產生之損失具名聯保，並修正本作業程序，報經股東會追認之；股東會不同意時，應訂定計畫於一定期限內銷除超限部分。</p> <p>3. Where the Company needs to exceed the limits set out in the Procedures to satisfy its business requirements, and where the conditions set out in the Procedures are complied with, it shall obtain approval from the Board of Directors and half or more of the directors shall act as joint guarantors for any loss that may be caused to the Company by the excess endorsement/guarantee. The Company shall also amend the Procedures accordingly and submit the same to the shareholders' meeting for ratification after the fact. If the shareholders' meeting does not give consent, the Company shall adopt a plan to discharge</p>	<p>配合設置審計委員會，刪除監察人相關規定 Delete the regulations regarding supervisors due to the establishment of the Audit Committee</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>shareholders' meeting does not give consent, the Company shall adopt a plan to discharge the amount in excess within a given time limit.</p> <p>本公司為他人背書保證時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。</p> <p>When making endorsements/guarantees for others, the Company shall take into full consideration each independent director's opinions; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the board meetings.</p>	<p>the amount in excess within a given time limit.</p> <p>本公司若設置獨立董事時，其為他人背書保證時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。</p> <p>Where the Company has established the position of independent directors; when it makes endorsements/guarantees for others, the Company shall take into full consideration each independent director's opinions; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the board meetings.</p>	
<p>第十三條 實施與修正 Article 13 Enforcement and Amendments</p> <p>本作業程序應經審計委員會通過後，送請董事會決議，並提報股東會同意，如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議提報股東會討論，其後修正時亦同。</p> <p>After passage by the <u>Audit Committee</u>, the Procedures shall be submitted to <u>the Board of Directors for resolution</u> and for approval by the shareholders' meeting. Where there any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the dissenting opinions for discussion by the shareholders' meeting. The same shall apply to any amendments to the Procedures.</p> <p>本公司依前項規定將本作業程</p>	<p>第十三條 實施與修正 Article 13 Enforcement and Amendments</p> <p>本作業程序經董事會通過後，送各監察人並提報股東會同意，如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議併送各監察人及提報股東會討論，其後修正時亦同。</p> <p>After passage by the <u>Board of Directors</u>, the Procedures shall be submitted to <u>each supervisor</u> and for approval by the shareholders' meeting. Where there any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the dissenting opinions to each supervisor and for discussion by the shareholders' meeting. The same shall apply to any amendments to the Procedures.</p> <p>另本公司若設置獨立董事時，依</p>	<p>配合設置審計委員會，刪除監察人相關規定 Delete the regulations regarding supervisors due to the establishment of the Audit Committee</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>序提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。</p> <p>When <u>the Company</u> submits the Procedures for discussion by the board of directors pursuant to the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinions; the independent directors' opinions specifically expressing assent or dissent and the reasons for dissent shall be included in the minutes of the board meeting.</p>	<p>前項規定將本作業程序提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。</p> <p>Where the Company has established the position of independent directors, when it submits the Procedures for discussion by the board of directors pursuant to the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinions; the independent directors' opinions specifically expressing assent or dissent and the reasons for dissent shall be included in the minutes of the board meeting.</p>	
<p>第十四條 Article 14</p> <p>本程序制訂於中華民國九十六年十二月三十一日，第一次修訂於中華民國九十八年六月二十六日，第二次修訂於中華民國九十九年六月二十五日，第三次修訂於民國一〇二年六月十日，<u>第四次修訂於民國一〇七年五月三十日。</u></p> <p>The Procedures were established on December 31, 2007. The first amendment was made on June 26, 2009; the second amendment was made on June 25, 2010; the third amendment was made on June 10, 2013. <u>The fourth amendment will be made on May 30, 2018.</u></p>	<p>第十四條 Article 14</p> <p>本程序制訂於中華民國九十六年十二月三十一日，第一次修訂於中華民國九十八年六月二十六日，第二次修訂於中華民國九十九年六月二十五日，第三次修訂於民國一〇二年六月十日。</p> <p>The Procedures were established on December 31, 2007. The first amendment was made on June 26, 2009; the second amendment was made on June 25, 2010; the third amendment was made on June 10, 2013.</p>	<p>增列修訂日期 Add the date of amendment</p>

湯石照明科技股份有限公司
資金貸與作業程序修訂條文對照表

Tons Lightology Inc.

Loans and Funds Operating Procedures Amendment before and after

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>第四條 資金貸與他人之評估標準 Article 4 Evaluation Standards for Lending of Funds</p> <p>一、本公司與他公司或行號間因業務往來而提供資金貸與者，應於第五條限額內為之。</p> <p>1. Where funds are lent to other companies or firms for reasons of business dealings, the maximum amount lent is prescribed in Article 5.</p> <p style="text-align: center;">以下略 (The following is omitted.)</p>	<p>第四條 資金貸與他人之評估標準 Article 4 Evaluation Standards for Lending of Funds</p> <p>一、本公司與他公司或行號間因業務往來而提供資金貸與者，應於第五條第二項限額內為之。</p> <p>1. Where funds are lent to other companies or firms for reasons of business dealings, the maximum amount lent is prescribed in <u>Paragraph 2</u>, Article 5.</p> <p style="text-align: center;">以下略 (The following is omitted.)</p>	<p>修改用語 Amend the term</p>
<p>第七條 資金貸與之辦理及審查程序 Article 7 Procedures for Handling and Reviewing Lending of Funds</p> <p style="text-align: center;">第一、二項略 (Paragraphs 1 and 2 are omitted.)</p> <p>三、核定 3. Ratification</p> <p>經徵信調查及風險評估後，擬同意貸放者，經辦人員應提出徵信報告，審核意見及擬妥貸放條件逐級呈報董事長核示並<u>經審計委員會通過送請</u>董事會決議後辦理，不得授權其他人決定，惟本公司與母公司或子公司間，或子公司間之資金貸與應<u>經審計委員會通過後送請</u>提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。</p> <p>If a loan is granted after the credit investigation and risk assessment, the person in charge of extending</p>	<p>第七條 資金貸與之辦理及審查程序 Article 7 Procedures for Handling and Reviewing Lending of Funds</p> <p style="text-align: center;">第一、二項略 (Paragraphs 1 and 2 are omitted.)</p> <p>三、核定 3. Ratification</p> <p>經徵信調查及風險評估後，擬同意貸放者，經辦人員應提出徵信報告，審核意見及擬妥貸放條件逐級呈報董事長核示並<u>提報</u>董事會決議<u>通過</u>後辦理，不得授權其他人決定，惟本公司與<u>其</u>母公司或子公司間，或<u>其</u>子公司間之資金貸與應提董事會決議，並得授權董事長對同一貸與對象於董事會決議之一定額度及不超過一年之期間內分次撥貸或循環動用。</p> <p>If a loan is granted after the credit investigation and risk assessment, the person in charge of extending loans shall submit the credit</p>	<p>增列置審計委員會作業 Add the Audit Committee's work</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>loans shall submit the credit investigation report, review comments, and conditions for extending the loan to the chairperson and the <u>Audit Committee for approval and to</u> the Board of Directors for resolution. The Company shall not empower any other person to make such decision. Lending of funds between the Company and its parent company or subsidiaries, or between its subsidiaries, shall be submitted <u>to the Audit Committee for approval and then</u> for a resolution by the Board of Directors, and the chairperson may be authorized, for a specific borrowing counterparty, within a certain monetary limit resolved by the Board of Directors, and within a period not to exceed one year, to give loans in installments or to make a revolving credit line available for the counterparty to draw down.</p> <p>前項所稱一定額度，除本公司直接及間接持有表決權股份百分之百之國外公司外，本公司及子公司對單一企業之資金貸與之授權額度不得超過本公司最近期財務報表淨值百分之十。</p> <p>Except for the foreign companies in which the Company holds, directly or indirectly, 100% of the voting shares, “certain monetary limit” on loans extended by the Company or any of its subsidiaries to any single entity mentioned in the preceding paragraph shall not exceed 10% of the Company’s net worth as stated in the latest financial statements.</p> <p>本公司於資金貸與他人時，應充分考量各獨立董事之意見，並將同意或反對之明確意見及反對之理由列入董事會紀錄。</p>	<p>investigation report, review comments, and conditions for extending the loan to the chairperson and the Board of Directors for resolution. The Company shall not empower any other person to make such decision. Lending of funds between the Company and its parent company or subsidiaries, or between its subsidiaries, shall be submitted for a resolution by the Board of Directors, and the chairperson may be authorized, for a specific borrowing counterparty, within a certain monetary limit resolved by the Board of Directors, and within a period not to exceed one year, to give loans in installments or to make a revolving credit line available for the counterparty to draw down.</p> <p>前項所稱一定額度，除本公司直接及間接持有表決權股份百分之百之國外公司外，本公司及子公司對單一企業之資金貸與之授權額度不得超過本公司最近期財務報表淨值百分之十。</p> <p>Except for the foreign companies in which the Company holds, directly or indirectly, 100% of the voting shares, “certain monetary limit” on loans extended by the Company or any of its subsidiaries to any single entity mentioned in the preceding paragraph shall not exceed 10% of the Company’s net worth as stated in the latest financial statements.</p> <p>本公司<u>若設置獨立董事時</u>，於資金貸與他人時，應充分考量各獨立董事之意見，並將同意或反對之明確</p>	

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>When <u>the Company</u> submits the Procedures for discussion by the Board of Directors, the Board of Directors shall take into full consideration each independent director's opinion; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the board meeting.</p> <p style="text-align: center;">以下略 (The following is omitted.)</p>	<p>意見及反對之理由列入董事會紀錄。</p> <p>Where the Company has established the position of independent directors, when <u>it</u> submits the Procedures for discussion by the Board of Directors, the Board of Directors shall take into full consideration each independent director's opinion; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the board meeting.</p> <p style="text-align: center;">以下略 (The following is omitted.)</p>	
<p>第九條 已貸與金額之後續控管措施、逾期債權處理程序 Article 9 Subsequent Measures to Control Loans and Procedures for Handling Delinquent Creditor's Rights 第一~三項略 (Paragraphs 1 to 3 are omitted.) 四、本公司內部稽核人員應至少每季稽核資金貸與他人作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知<u>審計委員會</u>。 4. The Company's internal auditors shall audit the Procedures and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify <u>the Audit Committee</u> in writing of any material violation found. 五、本公司因情事變更，致貸與對象不符處理準則規定或餘額超限時，應訂改善計畫，將相關改善計畫送<u>審計委員會</u>，並依計畫時程完成改善。 5. If, as a result of a change in</p>	<p>第九條 已貸與金額之後續控管措施、逾期債權處理程序 Article 9 Subsequent Measures to Control Loans and Procedures for Handling Delinquent Creditor's Rights 第一~三項略 (Paragraphs 1 to 3 are omitted.) 四、本公司內部稽核人員應至少每季稽核資金貸與他人作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應即以書面通知<u>各監察人</u>。 4. The Company's internal auditors shall audit the Procedures and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify <u>all the supervisors</u> in writing of any material violation found. 五、本公司因情事變更，致貸與對象不符處理準則規定或餘額超限時，應訂改善計畫，將相關改善計畫送<u>各監察人</u>，並依計畫時程完成改善。 5. If, as a result of a change in</p>	<p>配合設置審計委員會，刪除監察人相關規定 Delete the regulations regarding supervisors due to the establishment of the Audit Committee</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>circumstances, an entity for which an endorsement/guarantee is made does not meet the requirements of the Regulations or the loan balance exceeds the limit, the Company shall adopt rectification plans and submit the rectification plans to <u>the Audit Committee</u>, and shall complete the rectification according to the timeframe set out in the plan.</p>	<p>circumstances, an entity for which an endorsement/guarantee is made does not meet the requirements of the Regulations or the loan balance exceeds the limit, the Company shall adopt rectification plans and submit the rectification plans to <u>all the supervisors</u>, and shall complete the rectification according to the timeframe set out in the plan.</p>	
<p>第十條 對子公司資金貸與他人之控管程序 Article 10 Procedures for Controlling Lending of Funds by Subsidiaries 第一~三項略 (Paragraphs to 3 are omitted.) 四、子公司內部稽核人員亦應至少每季稽核資金貸與他人作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應立即以書面通知本公司稽核單位，本公司稽核單位應將書面資料送交<u>審計委員會</u>。 4. The subsidiaries' internal auditors shall audit the Procedures for the Lending of Funds and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify the Company's audit department in writing of any material violation found, and the audit department will then forward the written data to <u>the Audit Committee</u>. 以下略 (The following is omitted.)</p>	<p>第十條 對子公司資金貸與他人之控管程序 Article 10 Procedures for Controlling Lending of Funds by Subsidiaries 第一~三項略 (Paragraphs to 3 are omitted.) 四、子公司內部稽核人員亦應至少每季稽核資金貸與他人作業程序及其執行情形，並作成書面紀錄，如發現重大違規情事，應立即以書面通知本公司稽核單位，本公司稽核單位應將書面資料送交<u>各監察人</u>。 4. The subsidiaries' internal auditors shall audit the Procedures for the Lending of Funds and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify the Company's audit department in writing of any material violation found, and the audit department will then forward the written data to <u>supervisors</u>. 以下略 (The following is omitted.)</p>	<p>配合設置審計委員會，刪除監察人相關規定 Delete the regulations regarding supervisors due to the establishment of the Audit Committee</p>
<p>第十二條 實施與修正 Article 12 Enforcement and Amendments 本作業程序應經<u>審計委員會</u></p>	<p>第十二條 實施與修正 Article 12 Enforcement and Amendments 本作業程序經<u>董事會</u>通過，送</p>	<p>配合設置審計委員會，刪除監察人相關規定</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>通過後，送請董事會決議並提報股東會同意後實施，如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議提報股東會討論，其後修正時亦同。</p> <p>After passage by the <u>Audit Committee</u>, the Procedures shall be submitted to <u>the Board of Directors for resolution</u> and for approval by the shareholders' meeting. Where there any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the dissenting opinions for discussion by the shareholders' meeting. The same shall apply to any amendments to the Procedures.</p> <p>另本公司依前項規定將本辦法提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。</p> <p>When <u>the Company</u> submits the Procedures for discussion by the board of directors pursuant to the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinions; the independent directors' opinions specifically expressing assent or dissent and the reasons for dissent shall be included in the minutes of the board meeting.</p>	<p><u>各監察人</u>並提報股東會同意後實施，如有董事表示異議且有紀錄或書面聲明者，本公司應將其異議併送各監察人及提報股東會討論，其後修正時亦同。</p> <p>After passage by the <u>Board of Directors</u>, the Procedures shall be submitted to <u>each supervisor</u> and for approval by the shareholders' meeting. Where there any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the dissenting opinions to each supervisor and for discussion by the shareholders' meeting. The same shall apply to any amendments to the Procedures.</p> <p>另本公司若設置獨立董事時，依前項規定將本辦法提報董事會討論時，應充分考量各獨立董事之意見，並將其同意或反對之明確意見及反對之理由列入董事會紀錄。</p> <p>Where the Company has established the position of independent directors, when <u>it</u> submits the Procedures for discussion by the board of directors pursuant to the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinions; the independent directors' opinions specifically expressing assent or dissent and the reasons for dissent shall be included in the minutes of the board meeting.</p>	<p>Delete the regulations regarding supervisors due to the establishment of the Audit Committee</p>
<p>第十三條 Article 13</p>	<p>第十三條 Article 13</p>	<p>增列修訂日期 Add the date of</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>本程序制訂於中華民國九十六年十二月三十一日，第一次修訂於中華民國九十八年六月二十六日，第二次修訂於中華民國九十九年六月二十五日，第三次修訂於民國一〇一年六月二十日，第四次修訂於民國一〇二年六月十日，<u>第五次修訂於民國一〇七年五月三十日</u>。</p> <p>The Procedures were established on December 31, 2007. The first amendment was made on June 26, 2009; the second amendment was made on June 25, 2010; the third amendment was made on June 10, 2013. <u>The fifth amendment will be made on May 30, 2018.</u></p>	<p>本程序制訂於中華民國九十六年十二月三十一日，第一次修訂於中華民國九十八年六月二十六日，第二次修訂於中華民國九十九年六月二十五日，第三次修訂於民國一〇一年六月二十日，第四次修訂於民國一〇二年六月十日。</p> <p>The Procedures were established on December 31, 2007. The first amendment was made on June 26, 2009; the second amendment was made on June 25, 2010; the third amendment was made on June 10, 2013.</p>	<p>amendment</p>

**湯石照明科技股份有限公司
股東會議事規範修訂條文對照表**

Tons Lightology Inc.

Shareholders' Meeting Rules Amendment before and after

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>第十三條 Article 13</p> <p>股東會有選舉董事時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果。</p> <p>The election of the directors in the shareholders' meeting should be processed in accordance with the Company's "Procedures for Election of Directors and Supervisors" and with the election result declared in the meeting.</p> <p>前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。</p> <p>The ballots of the electoral matters in the preceding paragraph shall be sealed and signed by the ballot scrutineers for safekeeping for at least one year; however, the ballots may be reserved for a longer period of time until the end of the proceeding when a lawsuit is filed by shareholders in accordance with Article 189 of the Company Law.</p>	<p>第十三條 Article 13</p> <p>股東會有選舉董事、監察人時，應依本公司所訂相關選任規範辦理，並應當場宣布選舉結果。</p> <p>The election of the directors and supervisors in the shareholders' meeting should be processed in accordance with the Company's "Procedures for Election of Directors and Supervisors" and with the election result declared in the meeting.</p> <p>前項選舉事項之選舉票，應由監票員密封簽字後，妥善保管，並至少保存一年。但經股東依公司法第一百八十九條提起訴訟者，應保存至訴訟終結為止。</p> <p>The ballots of the electoral matters in the preceding paragraph shall be sealed and signed by the ballot scrutineers for safekeeping for at least one year; however, the ballots may be reserved for a longer period of time until the end of the proceeding when a lawsuit is filed by shareholders in accordance with Article 189 of the Company Law.</p>	<p>刪除監察人之選舉作業</p> <p>Delete the election of supervisors</p>
<p>第十八條 Article 18</p> <p>本規範制訂於中華民國九十七年六月二十七日，第一次修訂於中華民國九十八年六月二十六日，第二次修訂於民國一〇二年六月十日，第三次修訂於民國一〇四年五月二十八日，<u>第四次修訂於民國一〇七年五月三十日</u>。</p>	<p>第十八條</p> <p>本規範制訂於中華民國九十七年六月二十七日，第一次修訂於中華民國九十八年六月二十六日，第二次修訂於民國一〇二年六月十日，第三次修訂於民國一〇四年五月二十八日。</p> <p>The "Rules of Procedure for Shareholders' Meeting" was enacted</p>	<p>增列修訂日期</p> <p>Add the date of amendment</p>

修正條文 Amended clause	現行條文 Clause before amendment	修正理由 Reason for amendment
<p>The “Rules of Procedure for Shareholders’ Meeting” was enacted on June 27, 2008. The 1st amendment was made on June 26, 2009. The 2nd amendment was made on June 10, 2013. The 3rd amendment was made on May 28, 2015. <u>The 4th amendment will be made on May 30, 2018.</u></p>	<p>on June 27, 2008. The 1st amendment was made on June 26, 2009. The 2nd amendment was made on June 10, 2013. The 3rd amendment was made on May 28, 2015.</p>	

湯石照明科技股份有限公司
董事、監察人選舉辦法修訂條文對照表

Tons Lightology Inc.
Procedures for Election of Directors and Supervisors
Amendment before and after

修正標題/條文 Amended clause	現行標題/條文 Clause before amendment	修正理由 Reason for amendment
<p>董事選舉辦法 Procedures for Election of Directors</p>	<p>董事、監察人選舉辦法 Procedures for Election of Directors and Supervisors</p>	<p>刪除監察人之選舉作業 Delete the election of supervisors</p>
<p>第一條 Article 1</p> <p>本公司董事選舉辦法，依本辦法之規定辦理。 The election of directors of the Company shall be handled in accordance with these Regulations.</p>	<p>第一條 Article 1</p> <p>本公司董事及監察人選舉辦法，依本辦法之規定辦理。 The election of directors and supervisors of the Company shall be handled in accordance with these Regulations.</p>	<p>刪除監察人之選舉作業 Delete the election of supervisors</p>
<p>第二條 Article 2</p> <p>本公司董事之選舉採公司法第一百九十二條之一所規定之候選人提名制度，由股東就候選人名單中選任之。 According to Article 192-1 of the Company Act, directors of the Company shall be nominated and selected from the list of candidates in the General Shareholders' Meeting.</p> <p style="text-align: center;">以下略 (The following is omitted.)</p>	<p>第二條 Article 2</p> <p>本公司董事及監察人之選舉均採公司法第一百九十二條之一所規定之候選人提名制度，由股東就候選人名單中選任之。 According to Article 192-1 of the Company Act, directors and supervisors of the Company shall be nominated and selected from the list of candidates in the General Shareholders' Meeting.</p> <p style="text-align: center;">以下略 (The following is omitted.)</p>	<p>刪除監察人之選舉作業 Delete the election of supervisors</p>
<p>第三條 Article 3</p> <p>選舉人之記名，得以在選票上所印股東戶號或出席證號碼代之。 The shareholder's number or the attendance card number of the electors may be used on the ballot instead of the name of the electors.</p>	<p>第三條 Article 3</p> <p>選舉人之記名，得以在選票上所印股東戶號或出席證號碼代之。 The shareholder's number or the attendance card number of the electors may be used on the ballot instead of the name of the electors.</p>	<p>刪除監察人之選舉作業 Delete the election of supervisors</p>

修正標題/條文 Amended clause	現行標題/條文 Clause before amendment	修正理由 Reason for amendment
<p>本公司董事選舉，每一股份有與應選出人數相同之選舉權，得集中選舉一人或分配選舉數人。</p> <p>Each share has the number of exercisable votes same as the number of directors to be elected, and the total number of votes per share may be consolidated for election of one candidate, or may be split for election of two or more candidates.</p>	<p>本公司董事及監察人選舉，每一股份有與應選出人數相同之選舉權，得集中選舉一人或分配選舉數人。</p> <p>Each share has the number of exercisable votes same as the number of directors and supervisors to be elected, and the total number of votes per share may be consolidated for election of one candidate, or may be split for election of two or more candidates.</p>	
<p>第四條 Article 4</p> <p>本公司董事，依公司章程所規定之名額，分別計算獨立董事、非獨立董事之選舉權，由所得選票代表選舉權較多者，依次分別當選。如有二位以上得權數相同而超過規定名額時，由得權數相同者抽籤決定，未出席者由主席代為抽籤。</p> <p>Independent and non-independent directors of the Company shall be elected in accordance with the quota stipulated in Articles of Incorporation. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed an elected independent or non-independent director. If two or more persons obtain the same number of votes and the number of such persons exceeds the specified seats available, such persons obtaining the same votes shall draw lots to decide who should win the seats available, and the chairperson shall draw lots on behalf of the candidate who is not present.</p>	<p>第四條 Article 4</p> <p>本公司董事及監察人，依公司章程所規定之名額，分別計算獨立董事、非獨立董事及監察人之選舉權，由所得選票代表選舉權較多者，依次分別當選。如有二位以上得權數相同而超過規定名額時，由得權數相同者抽籤決定，未出席者由主席代為抽籤。</p> <p>Independent and non-independent directors and supervisors of the Company shall be elected in accordance with the quota stipulated in Articles of Incorporation. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed an elected independent or non-independent director or supervisor. If two or more persons obtain the same number of votes and the number of such persons exceeds the specified seats available, such persons obtaining the same votes shall draw lots to decide who should win the seats available, and the chairperson shall draw lots on behalf of the candidate who is not present.</p> <p><u>依前項同時當選為董事與監察人，應自行決定充任董事或監察人，其缺額由原選次多數之被選舉</u></p>	<p>刪除監察人之選舉作業 Delete the election of supervisors</p>

修正標題/條文 Amended clause	現行標題/條文 Clause before amendment	修正理由 Reason for amendment
	<p>人遞充。 If a person is elected as the director or supervisor at the same time, he/she shall determine, at his/her discretion, whether he/she shall act as the director or supervisor. The vacancy is filled by the candidate who obtains the second prevailing number of votes.</p>	
<p>第六條 Article 6</p> <p>董事之選舉，由董事會設置投票箱，並於投票前由監票員當眾開驗。</p> <p>The ballot box shall be prepared by the board of directors and examined by the ballot supervisor(s) in public before the voting.</p>	<p>第六條 Article 6</p> <p>董事及監察人之選舉，由董事會設置投票箱，並於投票前由監票員當眾開驗。</p> <p>The ballot box shall be prepared by the board of directors and examined by the ballot supervisor(s) in public before the voting.</p>	<p>刪除監察人之選舉作業 Delete the election of supervisors</p>
<p>第七條 Article 7</p> <p>董事會應備製與應選出董事人數相同之選舉票，並加填其權數，分發出席股東會之股東。</p> <p>The ballots shall be prepared by the board of directors and marked with the weights and distributed to shareholders present in order to hold the election in accordance with the quota of directors.</p> <p>董事之選票依獨立董事與非獨立董事一併選舉分別計票分別當選。Independent and non-independent directors shall be elected at the same time and the ballots shall be counted and announced separately.</p>	<p>第七條 Article 7</p> <p>董事會應備製與應選出董事及監察人人數相同之選舉票，並加填其權數，分發出席股東會之股東。</p> <p>The ballots shall be prepared by the board of directors and marked with the weights and distributed to shareholders present in order to hold the election in accordance with the quota of directors and supervisors.</p> <p>董事之選票依獨立董事與非獨立董事一併選舉分別計票分別當選。Independent and non-independent directors shall be elected at the same time and the ballots shall be counted and announced separately.</p>	<p>刪除監察人之選舉作業 Delete the election of supervisors</p>
<p>第十一條 Article 11</p> <p>投票當選之董事由本公司分別發給當選通知書。</p> <p>A notice of election shall be issued by the Company to elected directors separately.</p>	<p>第十一條 Article 11</p> <p>投票當選之董事及監察人由本公司分別發給當選通知書。</p> <p>A notice of election shall be issued by the Company to elected directors and supervisors separately.</p>	<p>刪除監察人之選舉作業 Delete the election of supervisors</p>

修正標題/條文 Amended clause	現行標題/條文 Clause before amendment	修正理由 Reason for amendment
<p>第十三條 Article 13</p> <p>本辦法訂立於民國九十七年六月二十七日，第一次修訂於民國一〇一年六月二十日，第二次修訂於民國一〇四年五月二十八日，<u>第三次修訂於民國一〇七年五月三十日</u>。</p> <p>These Regulations were formulated on June 27, 2008. The first amendment was made on June 20, 2012. The second amendment was made on May 28, 2015. <u>The third amendment will be made on May 30, 2018.</u></p>	<p>第十三條 Article 13</p> <p>本辦法訂立於民國九十七年六月二十七日，第一次修訂於民國一〇一年六月二十日，第二次修訂於民國一〇四年五月二十八日。</p> <p>These Regulations were formulated on June 27, 2008. The first amendment was made on June 20, 2012. The second amendment was made on May 28, 2015.</p>	<p>增列修訂日期 Add the date of amendment</p>

[Appendix 1]

Tons Lightology Inc.
Rules of Procedure for Shareholder Meetings(before Amendments)
(Translation)

Resolved in the general shareholders' meeting on 5.28.2015

Article 1: The shareholders' meeting of the Company is to be convened in accordance with the "Rules of Procedure for Shareholders' Meeting" unless otherwise provided by law.

Article 2: The shareholders' meeting is to be convened by the Board of Directors and the Chairman is to preside the meeting. If the chairman is on leave or cannot perform duty for reasons, the Vice Chairman is to preside the meeting. If there is not a Vice Chairman appointed or the Vice Chairman is also on leave or cannot perform duty for reasons, the Chairman is to appoint his/her representative to preside the meeting. If the Chairman failed to have his/her representative appointed, the representative is to be elected among the Board directors.

If the shareholders' meeting is convened by a convener other than the Board of Directors, such convener shall preside the meeting.

The Company may assign the commissioned attorney, CPA, or the responsible personnel to attend the shareholders' meeting.

Article 3: The place of the shareholders' meeting should be in the county/city where the Company located or where it is convenient to the shareholders for attendance; also, where is suitable for holding a meeting. The shareholders' meeting should not be held before 9:00am or after 3:00pm.

Article 4: Shareholder's attending the shareholders' meeting should base on the calculation of shareholding. The attending shareholders or their representatives shall produce the attendance card as their sign-in; also, the shareholding is calculated in accordance with the attendance cards submitted. If the Company allows shareholders to exercise their voting rights in writing or by electronic system, the shareholding of the attending shareholders should include the shares with voting rights that are exercised in writing or by electronic system.

Article 5: The Chairman shall declare the meeting in session when it is meeting time. However, if the attending shareholders have less than majority shareholding,

the Chairman may declare to have the meeting postponed, but it is limited to two postpones and for less than one hour together.

If the attending shareholders remain without the mandatory shareholding ratio after two postpones of meeting; however, the attending shareholders have more than one third of the outstanding shares, a pseudo-resolution can be reached in the meeting in accordance with Article 175 Paragraph 1 of the Company Law.

If the attending shareholders had a majority of the shareholding before the end of the shareholders' meeting, the Chairman may have the pseudo-resolution presented in the meeting for resolution again in accordance with Article 174 of the Company Law.

Article 6: If the shareholders' meeting was convened by the Board of Directors, the agenda is to be set by the Board of Directors. The meeting is to be carried out according to the schedule of the meeting agenda and it cannot be changed without a resolution reached in the shareholders' meeting.

If the shareholders' meeting was convened by the convener other than the Board of Directors, it is to be processed *mutatis mutandis* to the provisions of the preceding paragraph.

If the proposals (including motions) scheduled in the agenda as stated in the last two paragraphs had not been concluded, the Chairman may not have the meeting adjourned without a resolution reached in the meeting.

Article 7: Shareholders must first fill out the speech slip with the gist of the statement, shareholder account number (or attendance card number), and account name stated before speaking in the meeting; also, the Chairman is to prioritize the speakers.

Shareholders who had submitted the speech slip but did not speak in the meeting shall be deemed as choosing not to speak. If the spoken speech is different from the contents of the speech slip, the confirmed speech shall prevail.

Shareholders who are speaking shall not be interrupted by any other shareholders without the consent of the Chairman and the Chairman is obliged to have the interfering shareholders stopped.

Article 8: Shareholder may not speak twice on the same proposal without the consent of the Chairman; also, each speaker may not speak for more than five

minutes each time.

The Chairman may have the speakers who have violated the provisions in the preceding paragraph, or speaking beyond the scope of the proposal, or violating the meeting order stopped.

The Chairman may respond to or appoint the responsible personnel to respond to the speech given by the shareholders.

Article 9: The institutional shareholder may attend the shareholders' meeting by proxy with only one natural person appointed to attend the meeting. If the institutional shareholder has appointed two or more natural persons to attend the meeting, only one of the natural persons can speak on the same proposal in the meeting.

Article 10: If the Chairman determined that the proposal in discussion was ready for voting, the Chairman may announce to have the discussion ceased and the voting initiated.

Article 11: The voting held in the shareholders' meeting is based on the share count. Shareholders are entitled to one voting right per share.

For the resolution reached in the shareholders' meeting, the number of shares of the shareholders without voting right will not be included in the total number of shares issued.

Shareholders may have had their representatives attending the shareholders' meeting on their behalf by proxies. Except for the trust business or the stock affair agent authorized by securities competent authorities, when one person is commissioned by more than two (inclusive) shareholders, the voting rights by proxies may not exceed 3% voting rights of the total outstanding shares. When the voting rights by proxies exceed 3% voting rights of the total outstanding shares, the voting rights exceeding the threshold will not be included for calculation.

The proposal to be voted on, unless otherwise provided in the Company Law and the Articles of Association, must be with the consent of the attending shareholders with a majority voting right. The proposal is deemed as resolved when there is no objection raised by the shareholders to the Chairman upon the Chairman's consultation and it is as effective as voting.

When the same proposal is with amendment or alternative made available, the Chairman is to have the original proposal and the amendment and

alternative put together and prioritized for voting. If one of the proposals is resolved, the other proposals will be deemed as vetoed without the need of further voting.

Article 12: The ballot scrutineers and tellers for the voting on the proposal are appointed by the Chairman; however, the ballot scrutineers must be the shareholders of the Company. The voting result must be reported in the meeting and recorded.

Article 13: The election of the directors and supervisors in the shareholders' meeting should be processed in accordance with the Company's "Procedures for Election of Directors and Supervisors" and with the election result declared in the meeting.

The ballots of the electoral matters in the preceding paragraph shall be sealed and signed by the ballot scrutineers for safekeeping for at least one year; however, the ballots may be reserved for a longer period of time until the end of the proceeding when a lawsuit is filed by shareholders in accordance with Article 189 of the Company Law.

Article 14: The minutes of meeting should be prepared for the proposals resolved in the shareholders' meeting; also, it should be signed or sealed by the Chairman and distributed to the shareholders within 20 days after the meeting date. The production and distribution of the minutes of meeting stated in the preceding paragraph can be completed by public announcement instead.

The minutes of meeting should be prepared with the information of the meeting date, month, and year, place, the name of the Chairman, the resolution method, essential proceedings, and the results included; also, the minutes of meeting should be reserved permanently throughout the existence of the Company.

Article 15: The Company shall have the entire process of the shareholders' meeting recorded in audio or video form and reserved for at least one year. However, the audio or video recording of the meeting may be reserved for a longer period of time until the end of the proceeding when a lawsuit is filed by shareholders in accordance with Article 189 of the Company Law.

Article 16: The stagehands at the shareholders' meeting venue should wear name tags or armbands for identification. The Chairman may direct the pickets (or

security guards) to help maintain the order at the venue. The pickets (or security guards) at the shareholders' meeting venue to help maintain order should wear name tags or armbands for identification.

Article 17: The Chairman may announce at his/her discretion to take a break during the proceedings. The Chairman may decide to have the meeting suspended temporarily due to a force majeure and may have the meeting resumed thereafter depending on the actual practice.

Article 18: The "Rules of Procedure for Shareholders' Meeting" was enacted on June 27, 2008. The 1st amendment was made on June 26, 2009. The 2nd amendment was made on June 10, 2013. The 3rd amendment was made on May 28, 2015.

[Appendix 2]

Tons Lightology Inc.
Articles of Incorporation(before Amendments)
(Translation)

Resolved in the general shareholders' meeting on 5.26.2017

Chapter 1 General Rules

Article 1 : The Company is incorporated in accordance with the Company Law and is named "Tons Lightology Inc."

Article 2 : The business operation of the Company is as follows:

- 1.CC01030 Electrical appliances and audio-visual electronic products manufacturing business
- 2.CC01040 Lighting equipment manufacturing business
- 3.CC01080 Electronic components manufacturing business
- 4.CH01010 Sporting goods manufacturing business
- 5.F106010 Hardware wholesale business
- 6.F106030 Mold wholesale business
- 7.F109070 Cultural, educational, musical instruments, and recreational supplies wholesale business
- 8.F113020 Electrical appliances wholesale business
- 9.F119010 Electronic materials wholesale business
- 10.F206010 Hardware retail business
- 11.F209060 Cultural, educational, musical instruments, and recreational supplies retail business
- 12.F213010 Electric appliances retail business
- 13.F219010 Electronic materials retail business
- 14.F401010 International trade business
- 15.E601010 Electric Appliance Construction
- 16.ZZ99999 In addition to the chartered business, the business not-prohibited or not-restricted by law is also permitted for operation

Article 3 : The headquarters of the Company is setup in New Taipei City, Taiwan; also, overseas branches can be setup for business operation with the resolution of the Board of Directors and the approval of the competent authorities.

Chapter 2 Shares

Article 4 : The capital stock of the Company is authorized for an amount of NT\$500,000,000 with 50,000,000 shares issued at NT\$10 par by installment in accordance with the resolutions of the Board.
An amount of NT\$50,000,000 is to be appropriated from the total capital

stock stated in the preceding paragraph for issuing employee stock warrants with 5,000,000 shares issued by installment in accordance with the resolutions of the Board.

- Article 5 : The Company's transfer investment is not subject to the investment limit of 40% of paid-in capital stated in Article 13 of the Company Law.
- Article 5.1 : The Company may have endorsement and guarantee made externally in accordance with the Company's "Regulations Governing Making of Endorsements/Guarantees."
- Article 6 : The Company's stock is registered and numbered and to be signed or sealed by more than three directors; also, it is to be issued after being certified by the competent authorities or the authorized issuance and registration institute.
- The Company may have stock shares issued without any printout made; also, should contact Taiwan Depository & Clearing Corporation for registration. The Company has stock affairs handled in accordance with the relevant laws and regulations of the competent authorities.
- Article 7 : The contents of the shareholder registry may not be modified within 60 days prior to the general shareholders' meeting, thirty days prior to the extraordinary shareholders' meeting, or five days prior to the base date for the distribution of dividend, bonus, or other interests announced by the Company.
- Article 8 : Shareholders' meetings are classified as general shareholders' meeting and extraordinary shareholders' meeting. General shareholders' meeting is to be convened by the Board of Directors once a year within six months at the end of the fiscal year while extraordinary shareholders' meeting can be convened lawfully at anytime when it is necessary.
- Article 8.1 : The date of the meeting, place, and reasons for convening shareholders' meeting should be forwarded to each shareholder thirty days prior to the meeting date for general shareholders' meeting and fifteen days for extraordinary shareholders' meeting.

Chapter 3 Shareholders' Meeting

- Article 9 : The Chairman is to preside the shareholders' meeting. If the Chairman is on leave or cannot perform duty for reasons, the Vice Chairman is to preside the meeting. If there is not a Vice Chairman appointed or the Vice Chairman is also on leave or cannot perform duty for reasons, the Chairman is to appoint his/her representative to preside the meeting. If the Chairman failed to have his/her representative appointed, the representative is to be elected among the Board Directors.
- Article 10 : Shareholders who cannot attend the shareholders' meeting for reasons may have had the representative attending the meeting instead by proxy in

accordance with Article 177 of the Company Law.

Shareholder's attending the shareholders' meeting by proxy, unless otherwise provided in the Company Law, should be processed in accordance with the "Regulations Governing the Use of Proxies for Attendance at Shareholders' Meeting of Public Companies" published by the competent authorities.

Article 11 : The resolutions reached in the shareholders' meeting, unless otherwise provided in the Company Law, must be with the attendance of the shareholders that have majority shareholding and with the approval of the attending shareholders with majority voting rights.

Article 12 : Each stock share held by the Company's shareholders is entitled to one voting right, except for in any of the circumstances stated in Article 175 Section 3 and Article 179 of the Company Law, and the related law and regulations.

Chapter 4 Directors and Managers

Article 13 : The Company's withdrawal of public offering should be handled in accordance with Article 156 Paragraph 3 of the Company Law.

Article 14 : The Company has 7~9 directors nominated for a term of three years and they can be re-elected for a second term. The tenure of the directors who are not replaced at the end of the term can be extended until the next newly elected directors take office.

Directors are nominated as candidates for the election of directors in accordance with Article 192.1 of the Company Law. Shareholders are to have directors elected from the candidate list.

The Company's Board of Directors may resolve to acquire liability insurance for the directors.

Article 15 : There must be at least three independent directors (not less than one fifth of the total number of directors) out of the number of directors referred to above. The professional qualifications of the independent directors, shareholdings, limitation of part-time job, the nomination and appointment method, and other matters to be complied with must be processed according to the relevant provisions of the competent authorities.

The Company established the audit committee in according to Article 14.2 of the Securities Exchange Act. The audit committee is responsible to perform the duties stipulated in the Company Act, Securities and Exchange Act and other laws and regulations.

The audit committee is composed of all independent directors.

Article 16 : The Chairman is elected among the directors with the attendance of two thirds of the directors and the consent of the majority of the attending

directors. The Vice Chairman can be elected among the directors the same way as Chairman when it is necessary. The Chairman represents the Company to the public.

- Article 17 : The Board meeting should be convened with the cause of action detailed and the directors notified seven days in advance. A Board meeting can be convened for an emergency at any time. The Company's Board meeting can be convened with the directors notified in writing, by E-mail, or by fax. The Board meeting is convened by the Chairman, unless otherwise provided in the Company Law. The resolutions reached by the Board of Directors, unless otherwise provided in the Company Law, must be with the attendance of the majority of the directors and the consent of the majority of the attending directors.
- Article 18 : The Chairman is to preside the Board meeting. If the Chairman is on leave or cannot perform duty for reasons, the Vice Chairman is to preside the meeting. If there is not a Vice Chairman appointed or the Vice Chairman is also on leave or cannot perform duty for reasons, the Chairman is to appoint his/her representative to preside the meeting. If the Chairman failed to have his/her representative appointed, the representative is to be elected among the Board directors. Board director shall attend the Board meeting in person; however, the Board director who cannot attend the Board meeting in person for reasons may have had other director attending the meeting on his/her behalf by proxy with the scope of authorized detailed. The Board director's attending the Board meeting by proxy is limited to appointing one representative only. If the Board meeting is convened by a video conference, the directors who have attended the Board meeting by a video conference shall be deemed as attending in person.
- Article 19 : The Board of Directors is to determine the remuneration to the Company's directors depending on the extent of their involvement in the Company's business operations and their contributions; also, by referring to the domestic industry standards, regardless of the operating profit or loss.
- Article 20 : The Company has the management appointed with the commission, discharge, and remuneration processed in accordance with the Company Law.

Chapter 5 Accountants

- Article 21 : The Company's fiscal year is for a period from January 1 to December 31.
- Article 22 : The Company should have the following reports prepared at the end of each fiscal year in accordance with Article 228 of the Company Law. The following reports should be presented in the general shareholders' meeting for acknowledgement:

1. Business Report
2. Financial Statements
3. Statement of Earnings Distribution or Loss Subsidy

Article 23 : Dividends and bonuses are distributed proportionally to the shareholding of the shareholders. The Company without any earnings may not have dividends and bonuses distributed.

Article 23.1 The Company's annual profits, if any, should be with 8~12% appropriated as remuneration to employees and with less than 2% appropriated as remuneration to directors. If the Company is with accumulated losses, an amount for making up the losses should be reserved in advance.

The remuneration to employees is paid with stock dividend or cash; also, it must be with the consent of the majority of the presenting directors in the Board meeting that is with two thirds of the directors attended; also, the resolution should be reported in the shareholders' meeting.

The remuneration to employees paid with stock or cash is also available to the qualified employees of the subsidiaries; also, the Board of Directors is authorized to regulate the related matters.

The annual profits stated in the preceding paragraph refers to the net income before tax and before deducting the remuneration to employees and directors and it is distributed in a lump sum.

Article 24 : The Company's annual earnings, if any, are to be distributed in an orderly manner as follows:

1. Making up losses of prior periods;
2. Appropriating 10% legal reserve and appropriating or reversing special reserve, is necessary;
3. The remaining balance plus the unappropriated earnings of prior periods are the distributable earnings. The Board of Directors is to propose the earnings distribution in the shareholders' meeting for a resolution.

The industry that the Company engaged in is growing. In consideration of the current and future development plans, investment environment, capital needs, and domestic and international competition; also, taking into account the interests of shareholders, balanced dividends, and the Company's long-term financial planning, the earnings distribution is processed in conformity with the requirements stated in the preceding paragraph; also, the distribution of shareholder dividend shall not be less than 50% of the accumulated distributable earnings. Stock dividend is distributed with priority, of which, cash dividend shall not be less than 10% of the total shareholder dividend distributed. However, the Board of Directors may have the said distribution ratio adjusted according to the overall business operation with a resolution reached in the shareholders' meeting.

Article 25 : The shareholder dividend and bonus will be distributed to the shareholders who are included in the shareholders' registry five days prior to the base line date.

Chapter 6 Annex

- Article 26 : The Company's charter and enforcement rules will be enacted separately.
- Article 27 : The matters not addressed in the Articles of Association should be processed in accordance with the Company Law.
- Article 28 : The Article of Association was enacted with the consent of the Founder's meeting conveners on August 14, 1992. The Article of Association was enacted with the consent of the Founder's meeting conveners on August 14, 1992. The 1st amendment made on June 26, 2010. The 2nd amendment made on November 20, 2010. The 3rd amendment made on March 8, 2002. The 4th amendment made on November 25, 2002. The 5th amendment made on February 10, 2002. The 6th amendment made on March 7, 2006. The 7th amendment made on August 10, 2006. The 8th amendment made on October 12, 2006. The 9th amendment made on April 29, 2007. The 10th amendment made on May 10, 2007. The 11th amendment made on July 29, 2007. The 12th amendment made on October 8, 2007. The 13th amendment made on December 31, 2007. The 14th amendment made on June 26, 2009. The 15th amendment made on May 23, 2011. The 16th amendment made on June 20, 2012. The 17th amendment made on June 10, 2013. The 18th amendment made on May 28, 2015. The 19th amendment made on May 31, 2016. The 20th amendment made on May 26, 2017.

Tons Lightology Inc.
Code of Ethical Conduct (before Amendments)
(Translation)

Article 1 Purpose and Basis of Establishment

According to the Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/TPEX Listed Companies, the Code of Ethical Conduct is established for the purpose of encouraging directors, supervisors, and managerial officers of the Company (including general managers or their equivalents, assistant general managers or their equivalents, deputy assistant general managers or their equivalents, chief financial and chief accounting officers, and other persons authorized to manage affairs and sign documents on behalf of the Company) to act in line with ethical standards, and to help interested parties better understand the ethical standards of the Company.

Article 2 Content of the Code

Taking its individual circumstances and needs into consideration, the Company shall adopt a code of ethical conduct that addresses at least the following eight matters:

1. Prevention of conflicts of interest:

Conflicts of interest occur when personal interest intervenes or is likely to intervene in the overall interest of the Company, as for example when a director, supervisor, or managerial officer of the company is unable to perform their duties in an objective and efficient manner, or when a person in such a position takes advantage of their position in the company to obtain improper benefits for either themselves or their spouse, parents, children, or relatives within the third degree of kinship. The Company shall pay special attention to lending of funds, provisions of guarantees, and major asset transactions or the purchase (or sale) of goods involving the affiliated enterprise at which a director, supervisor, or managerial officer works. The Company shall try its best to prevent conflicts of interest, so as not to harm the interests of all shareholders, and shall offer appropriate means for directors, supervisors, and managerial officers to voluntarily explain whether there is any potential conflict between them and the Company.

2. Minimizing incentives to pursue personal gain:

The Company shall prevent its directors, supervisors, or managerial officers from engaging in any of the following activities:

- (1) Seeking an opportunity to pursue personal gain by using the Company's property or information or taking advantage of their positions;
- (2) Obtaining personal gain by using the Company property or information or taking advantage of their positions;
- (3) Competing with the Company. When the Company has an opportunity for profit, it is the responsibility of the directors, supervisors, and managerial officers to maximize the reasonable and proper benefits that can be obtained by the Company.

3. Confidentiality:

The directors, supervisors, and managerial officers of the Company shall be bound by the obligation to maintain the confidentiality of any information regarding the Company itself or its suppliers and customers, except when authorized or required by law to disclose such information. Confidential information includes any undisclosed information that, if exploited by a competitor or disclosed, could result in damage to the Company or the suppliers and customers.

4. Fair trade:

Directors, supervisors, and managerial officers of the Company shall treat all suppliers and customers, competitors, and employees fairly, and may not obtain improper benefits through manipulation, nondisclosure, or misuse of the information learned by virtue of their positions, or through misrepresentation of important matters, or through other unfair trading practices.

5. Safeguarding and proper use of company assets:

All directors, supervisors, and managerial officers have the responsibility to safeguard the Company assets and to ensure that they can be effectively and lawfully used for official business purposes; any theft, negligence in care, or waste of the assets will all directly impact the Company's profitability.

6. Legal compliance:

The Company shall strengthen its compliance with the Securities and Exchange Act and other applicable laws, regulations, and bylaws.

7. Encouraging reporting on illegal or unethical activities:

The Company shall raise awareness of ethics internally and encourage employees to report to a supervisor, managerial officer, chief internal auditor, or other appropriate individual upon suspicion or discovery of any activity in violation of a law or regulation or the code of ethical conduct. To encourage employees to report illegal conduct, the Company shall establish a communicating and whistle-blowing system in the work rules and make employees aware that the Company will use its best efforts to ensure the safety of informants and protect them from reprisals.

8. Disciplinary measures:

When a director, supervisor, or managerial officer of the Company violates the Code, the Company shall handle the matter in accordance with the applicable laws or disciplinary measures resolved by the Board of Directors depending on the circumstance. If the circumstance conforms to the Taipei Exchange Procedures for Verification and Disclosure of Material Information of Companies with TPEX Listed Securities, the Company shall without delay disclose on the Market Observation Post System (MOPS) the job title and name of the violator, the date of the violation by the violator, reasons for the violation, the provisions of the Code violated, and the disciplinary actions taken. The violator may seek remedies through a regular complaint system.

Article 3 Procedures for Exemption

Any exemption for directors, supervisors, or managerial officers of the Company from compliance with the Code shall be adopted by a resolution

of the Board of Directors, and that information on the job title and name of the said person, the date on which the Board of Directors adopted the resolution for exemption, and the period of, reasons for, and principles behind the application of the exemption shall be disclosed without delay on the MOPS, so that the shareholders may evaluate the appropriateness of the board resolution to forestall any arbitrary or dubious exemption from the Code, and to safeguard the interests of the Company by ensuring appropriate mechanisms for controlling any circumstance under which such an exemption occurs.

Article 4 Method of Disclosure

The Company shall disclose the Code and any amendments to it in its annual reports and prospectuses and on the MOPS.

Article 5 Enforcement

Matters not prescribed in the Code shall be governed by applicable laws.

The Company's Code as well as any amendments to it shall enter into force after it has been adopted by the Board of Directors, delivered to each supervisor, and submitted to a shareholders meeting.

Tons Lightology Inc.
Codes of Integrity Management (before Amendments)
(Translation)

Article 1 Purpose and Scope

The Principles are established to create a corporate culture of ethical management, sound development, and good commercial practices.

The Principles are applicable to its business groups and organizations of the Company, which comprise its subsidiaries, any foundation to which the Company's direct or indirect contribution of funds exceeds 50 percent of the total funds received, and other institutions or juridical persons which are substantially controlled by the Company ("Business Group").

Article 2 Prohibition of Unethical Conduct

When engaging in commercial activities, directors, supervisors, managers, and employees of the Company or persons having substantial control over such companies ("Substantial Controllers") shall not directly or indirectly offer, promise to offer, request or accept any improper benefits, nor commit unethical acts including breach of ethics, illegal acts, or breach of fiduciary duty ("Unethical Conduct") for purposes of acquiring or maintaining benefits.

Parties referred to in the preceding paragraph include civil servants, political candidates, political parties or members of political parties, state-run or private-owned businesses or institutions, and their directors, supervisors, managers, employees or substantial controllers or other stakeholders.

Article 3 Type of Benefits

"Benefits" referred to in the Principles shall mean any valuable things, including money, endowments, commissions, positions, services, preferential treatment or rebates of any type or in any name. Benefits received or given occasionally in accordance with accepted social customs and that do not adversely affect specific rights and obligations shall be excluded.

Article 4 Compliance

The Company shall comply with the Company Act, Securities and Exchange Act, Business Entity Accounting Act, Political Donations Act, Anti-Corruption Statute, Government Procurement Act, Act on Recusal of Public Servants Due to Conflicts of Interest, TWSE/GTSM listing rules, or other laws or regulations regarding commercial activities, as the underlying basic premise to facilitate ethical corporate management.

Article 5 Policy

The Company shall abide by the operational philosophies of honesty, transparency and responsibility, base policies on the principle of good faith and establish good corporate governance and risk control and management mechanism so as to create an operational environment for sustainable

development.

Article 6 Preventive Programs

The Company shall establish the preventive programs, including operational procedures, guidelines, and training, in accordance with the operational philosophies referred to in the preceding article to forestall Unethical Conduct.

When establishing the preventive programs, the Company shall comply with relevant laws and regulations of the territory where the Company and the Business Group are operating.

In the course of developing the preventive programs, the Company is advised to negotiate with the staff, labor union members, or other representative organizations and related stakeholders.

Article 7 Scope of Preventive Programs

When establishing the preventive programs, the Company shall analyze which business activities within their business scope which are possibly at a higher risk of being involved in Unethical Conduct, and strengthen the preventive measures.

The preventive programs established by the Company shall at least include preventive measures against the following:

1. Offering or acceptance of bribes.
2. Offering of illegal political donations.
3. Improper charitable donations or sponsorship.
4. Offering or acceptance of unreasonable presents, hospitality, or other improper benefits.

Article 8 Commitment and Enforcement

The Company and the Business Group shall clearly specify in their rules and external documents the ethical corporate management policies and the commitment by the Board of Directors and the management on rigorous and thorough implementation of such policies, and shall carry out the policies in internal management and in commercial activities.

Article 9 Commercial Activities under Ethical Management

The Company shall engage in commercial activities in a fair and transparent manner based on the principle of ethical management.

Prior to any commercial transactions, the Company shall take into consideration the legality of their agents, suppliers, clients, or other trading counterparties and whether any of them are involved in Unethical Conduct, and shall avoid any dealings with persons so involved.

When entering into contracts with others, the Company shall include in such contracts terms requiring compliance with ethical corporate management policy and that in the event the trading counterparties are involved in Unethical Conduct, the Company may at any time terminate or rescind the contracts.

Article 10 Prohibition of Offering or Acceptance of Bribes

When conducting business, the Company and its directors, supervisors, managers, employees, and substantial controllers may not directly or

indirectly offer, promise to offer, request, or accept any improper benefits in whatever form, including rebates, commissions, and facilitation fees, or otherwise to or from clients, agents, contractors, suppliers, public servants, or other stakeholders, except for those in line with the laws of the place where the Company is operating.

Article 11 Prohibition of Illegal Offering of Political Donations

When directly or indirectly offering a donation to political parties or organizations or individuals participating in political activities, the Company and its directors, supervisors, managers, employees, and substantial controllers shall comply with the Political Donations Act and their own relevant internal operational procedures, and shall not make such donations in exchange for commercial gains or business advantages.

Article 12 Prohibition of Illegal Offering of Donations or Sponsorship

When making or offering donations or sponsorship, the Company and its directors, supervisors, managers, employees, and substantial controllers shall comply with relevant laws and regulations and internal operational procedures, and shall not surreptitiously engage in bribery.

Article 13 Prohibition of Unreasonable Presents, Hospitality or Other Improper Benefits

The Company and its directors, supervisors, managers, employees, and substantial controllers shall not directly or indirectly offer or accept any unreasonable presents, hospitality or other improper benefits to establish business relationship or influence commercial transactions.

Article 14 Organization and Responsibility

The Board of Directors of the Company shall exercise the due care of good administrators to urge the Company to prevent Unethical Conduct, always review the results of the preventive measures and continually make adjustments so as to ensure thorough implementation of its ethical corporate management policies.

To achieve sound ethical corporate management, the Company shall establish a dedicated unit that is under the Board of Directors and responsible for establishing and supervising the implementation of the ethical corporate management policies and preventive programs. The dedicated unit shall report to the Board of Directors on a regular basis.

Article 15 Compliance of Business

The Company and its directors, supervisors, managers, employees, and substantial controllers shall comply with laws and regulations and the preventive programs when conducting business.

Article 16 Avoidance of Conflicts of Interests

The Company shall adopt policies for preventing conflicts of interest and offer appropriate means for directors, supervisors, and managers to voluntarily explain whether their interests would potentially conflict with those of the Company.

When a proposal at a given board meeting concerns the personal interest of,

or the interest of the juristic person represented by, any of the directors of the Company, the concerned person shall state and answer to the important aspects of the relationship of interest at the given board meeting. If his or her participation is likely to prejudice the interest of the Company, the concerned person may not participate in discussion of or voting on the proposal and shall excuse himself or herself from the discussion or the voting, and may not exercise voting rights as proxy for another director. The directors shall practice self-discipline and must not support one another in improper dealings.

The Company's directors, supervisors, and managers shall not take advantage of their positions in the Company to obtain improper benefits for themselves, their spouses, parents, children or any other person.

Article 17 Accounting and Internal Control

The Company shall establish effective accounting systems and internal control systems for business activities possibly at a higher risk of being involved in Unethical Conduct, not have under-the-table accounts or keep secret accounts, and conduct reviews regularly so as to ensure that the design and enforcement of the systems are showing results.

The internal auditors of the Company shall periodically examine the Company's compliance with the foregoing systems and prepare audit reports and submit the same to the Board of Directors.

Article 18 Operating Procedures and Code of Conduct

The Company shall establish the operating procedures and code of conduct in accordance with Article 6 hereof to guide directors, supervisors, managers, employees, and substantial controllers on how to conduct business. The procedures and code of conduct shall at least contain the following matters:

1. Standards for determining whether improper benefits have been offered or accepted.
2. Procedures for offering legitimate political donations.
3. Procedures and the standard rates for offering charitable donations or sponsorship.
4. Rules for avoiding work-related conflicts of interests and how they should be reported and handled.
5. Rules for keeping confidential trade secrets and sensitive business information obtained in the ordinary course of business.
6. Regulations and procedures for dealing with suppliers, clients and business transaction counterparties suspected of Unethical Conduct.
7. Handling procedures for violations of the Principles.
8. Disciplinary measures on offenders.

Article 19 Training and Evaluation

The Company shall periodically organize training and awareness programs for directors, supervisors, managers, employees, and substantial controllers and invite the Company's commercial transaction counterparties so they understand the Company's resolve to implement ethical corporate management, the related policies, preventive programs and the consequences of committing Unethical Conduct.

The Company shall apply the policies of ethical corporate management when creating its employee performance appraisal system and human resource policies to establish a clear and effective reward and discipline system.

Article 20 Whistle-blowing and Disciplinary Systems

The Company shall set up a proper whistle-blowing system and hold the identity of whistle-blowers and the content of reported cases confidential. The Company shall set up a disciplinary system for handling violations of the ethical corporate management rules, and shall make immediate disclosure on the Company's intranet of the title and name of the violator, the date and details of the violation, and the actions taken in response.

Article 21 Information Disclosure

The Company shall disclose the status of implementation of the Principles on the website and in the annual reports and prospectuses.

Article 22 Review and Improvement of the Principles

The Company shall at all times monitor the development of relevant local and international regulations concerning ethical corporate management and encourage their directors, supervisors, managers, and employees to make suggestions, based on which the Principles will be reviewed and improved with a view to achieving better implementation of ethical management.

Article 23 Enforcement

The Principles shall be implemented after the Board of Directors grants the approval, and shall be sent to the supervisors and reported at a shareholders' meeting. The same procedures shall be followed when the Principles have been amended.

[Appendix5]

Tons Lightology Inc.
Procedures for the Acquisition and Disposal of Assets (before
Amendments)
(Translation)

Resolved in the General Shareholders' Meeting on 5.26.2017

Article 1 Basis

These Procedures are established in accordance with the Regulations governing the Acquisition and Disposal of Assets by Public Companies (hereinafter referred to as the Regulations) under Article 36-1 of the Securities and Exchange Act and related laws and regulations.

The Company shall handle the acquisition or disposal of assets in compliance with these Procedures; matters not specified in these Procedures shall be governed by related laws and regulations.

Article 2 Scope

The acquisition or disposal of assets of the Company and its subsidiaries shall be handled in compliance with these Procedures.

Article 3 Scope of Assets

1. Investments in stocks, government bonds, corporate bonds, financial bonds, securities representing interest in a fund, depositary receipts, call (put) warrants, beneficial interest securities, and asset-backed securities (hereinafter referred to as the Securities).
2. Real property (including land, houses and buildings, investment property, rights to use land, and construction enterprise inventory) and equipment.
3. Memberships.
4. Patents, copyrights, trademarks, franchise rights, and other intangible assets.
5. Claims of financial institutions (including receivables, bills purchased and discounted, loans, and overdue receivables).
6. Derivatives.
7. Assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law (hereinafter referred to as the Assets from Mergers and Transfer).
8. Other major assets.

Article 4 Appraisal Procedures and Means of Price Determination

1. Investment in Securities

Except for securities that meet any of the following requirements, the Company acquiring or disposing of securities shall, prior to the date of

occurrence of the event, obtain financial statements of the issuing company for the most recent period, certified or reviewed by a certified public accountant, for reference in appraising the transaction price, and if the dollar amount of the transaction is 20 percent of the company's paid-in capital or NT\$300 million or more, the company shall additionally engage a certified public accountant prior to the date of occurrence of the event to provide an opinion regarding the reasonableness of the transaction price. If the CPA needs to use the report of an expert as evidence, the CPA shall do so in accordance with the provisions of Statement of Auditing Standards No. 20 published by the Accounting Research and Development Foundation (hereinafter referred to as ARDF).

- (1) Securities acquired through cash contribution in an incorporation by promotion or by public offering.
- (2) Securities issued at face value by an issuing company carrying out a cash capital increase in accordance with relevant laws and regulations, with this Corporation as a sponsor of the issue.
- (3) Securities issued by an investee company wholly invested by this Corporation that is carrying out a cash capital increase, with this Corporation as a sponsor of the issue.
- (4) Securities listed and traded on the Taiwan Stock Exchange (TWSE) or on the GreTai Securities Market (GTSM) and emerging stocks.
- (5) Government bonds or bonds in repurchase or reverse purchase agreements.
- (6) Domestic funds or overseas funds.
- (7) TWSE or GTSM listed securities acquired or disposed of in accordance with the TWSE or GTSM rules governing the purchase of listed securities by reverse auction or rules governing the auction of listed securities.
- (8) Securities acquired through this Corporation's sponsorship of a cash capital increase by a public company, when the securities acquired are not privately placed.
- (9) Subscription to fund shares before the establishment of a fund in accordance with Article 11, paragraph 1 of the Securities Investment Trust and Consulting Act and the Financial Supervisory Commission's 1 November 2004 Order No. Financial-Supervisory-Securities-IV-0930005249.
- (10) Subscription or redemption of domestic private placement funds, provided that the trust agreement for the fund specifies an investment strategy in which, aside from securities margin transactions and open positions held in securities-related products, the investment scope of

the remaining portion is the same as that of a publicly offered fund.

2. Real Property or Equipment

In acquiring or disposing of real property or equipment where the transaction amount reaches 20 percent of the Company's paid-in capital or NT\$300 million or more, the Company, unless transacting with a government agency, engaging others to build on its own land, engaging others to build on rented land, or acquiring or disposing of equipment for business use, shall obtain an appraisal report prior to the date of occurrence of the event from a professional appraiser and shall further comply with the following provisions:

- (1) Where due to special circumstances it is necessary to give a limited price, specified price, or special price as a reference basis for the transaction price, the transaction shall be submitted for approval in advance by the board of directors, and the same procedure shall be followed for any future changes to the terms and conditions of the transaction.
- (2) Where the transaction amount is NT\$1 billion or more, appraisals from two or more professional appraisers shall be obtained.
- (3) The following items shall be specified in the appraisal report:
 1. Items specified in the Regulations on Real Estate Appraisal.
 2. Items related to professional appraisers and their officers.
 - (1) Name of professional appraisers, capital, the organizational structure and the composition of the staff.
 - (2) Name, age, and educational background (with proof attached) of officers, years and period of service, and the number of cases.
 - (3) Relationship between professional appraisers, their officers, and clients.
 - (4) Statement about the absence of hypocrisy or concealment of items specified in the appraisal report.
 - (5) Date of issuance of the appraisal report.
 3. The basic information on the subject of the appraisal shall contain at least the name, nature, location, and area of the subject.
 4. An example of a real estate transaction for comparison in the area of the subject.
 5. Limited or specific conditions for the type of the appraisal with a limited price or a specific price or whether the type of the appraisal complies with such conditions, the reason for or the reasonableness of the difference with a normal price, and whether the limited price or the specific price is sufficient to be the reference to the trading

price.

6. The reasonable distribution ratio for both parties, in case of a joint development contract.
 7. Estimation of land value increment tax.
 8. Whether the appraised value of a real estate at the same appraisal date among appraisers with the difference in value exceeding 20% is handled in accordance with Article 41 of the Real Estate Appraiser Act.
 9. Attachments shall contain the detail of the appraisal, ownership registration, cadastral transcript, urban plan, subject location map, proof of use of partitioned land, and the latest picture of the subject.
- (4) Where any one of the following circumstances applies with respect to the professional appraiser's appraisal results, unless all the appraisal results for the assets to be acquired are higher than the transaction amount, or all the appraisal results for the assets to be disposed of are lower than the transaction amount, a certified public accountant shall be engaged to perform the appraisal in accordance with the provisions of Statement of Auditing Standards No. 20 published by ARDF and render a specific opinion regarding the reason for the discrepancy and the appropriateness of the transaction price:
- A. The discrepancy between the appraisal result and the transaction amount is 20 percent or more of the transaction amount.
 - B. The discrepancy between the appraisal results of two or more professional appraisers is 10 percent or more of the transaction amount.
- (5) No more than 3 months may elapse between the date of the appraisal report issued by a professional appraiser and the contract execution date; provided, where the publicly announced current value for the same period is used and not more than 6 months have elapsed, an opinion may still be issued by the original professional appraiser.

3. Memberships or Intangible Assets

Where the Company acquires or disposes of memberships, it shall collect the information on prices in advance and determine the trading price by either comparison or negotiation; where the Company acquires or disposes of intangible assets, it shall determine the trading price based on the information on prices of assets collected in advance and the prudent evaluation of related laws and contracts.

Where the Company acquires or disposes of memberships or intangible assets and the transaction amount reaches 20 percent or more of paid-in capital or NT\$300 million or more, except in transactions with a

government agency, the Company shall engage a certified public accountant prior to the date of occurrence of the event to render an opinion on the reasonableness of the transaction price; the CPA shall comply with the provisions of Statement of Auditing Standards No. 20 published by the ARDF.

4. Other Important Assets

Where the Company acquires or disposes of claims of financial institutions, derivatives, assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares in accordance with law, or other important assets, it shall determine the trading price based on the information on prices of assets collected in advance and the prudent evaluation of related laws and contracts.

5. The Company shall acquire or dispose of derivatives in accordance with the provisions of Article 19 to Article 24 of these Procedures.

6. The Company shall acquire or dispose of assets acquired or disposed of in connection with mergers, demergers, acquisitions, or transfer of shares in accordance with law in accordance with the provisions of Article 25 to Article 33 of these Procedures.

Professional appraiser shall refer to a real property appraiser or other person duly authorized by law to engage in the value appraisal of real property or equipment.

Professional appraisers and their officers, certified public accounts, attorneys, and securities underwriters that provide the Company with appraisal reports, certified public accountant's opinions, attorney's opinions, or underwriter's opinions shall not be a related party of any party to the transaction.

Where the Company acquires or disposes of assets through court auction procedures, the evidentiary documentation issued by the court may be substituted for the appraisal report or CPA opinion.

However, an opinion rendered by an expert on the reasonableness of a merger with subsidiaries whose 100% of shares issued or total capital are directly or indirectly held by the Company or a merger between subsidiaries whose 100% of shares issued or total capital are directly or indirectly held by the Company may be exempted.

Article 5 Degree of Authority and Level where Authority is Delegated

The degree of authority and level where authority is delegated in respect of the acquisition or disposal of assets shall be submitted to the unit in charge for approval. The degree of authority and level where authority is delegated in respect of the acquisition or disposal of derivatives shall be governed by the provision of Article 20 of these Procedures.

Item	Amount	Unit in Charge		
		President	Chairman	Board of Directors
Long-term investment in equity	Unlimited amount	Review	Review	Approve
Long-term investment in securities	Unlimited amount	Review	Review	Approve
Short-term investment in securities	Less than NT\$30 million (inclusive)	Approve		
	More than NT\$30~60 million (exclusive)	Review	Approve	
	More than NT\$60 million (inclusive)	Review	Review	Approve
Real property	Less than NT\$60 million (inclusive)	Review	Approve	
	More than NT\$60 million (inclusive)	Review	Review	Approve
Equipment	Less than NT\$5 million (inclusive)	Approve		
	NT\$5 million (exclusive)~30 million (inclusive)	Review	Approve	
	More than NT\$30 million (exclusive)	Review	Review	Approve
Memberships	Less than NT\$2 million (inclusive)	Review	Approve	
	More than NT\$2 million (exclusive)	Review	Review	Approve
Intangible Assets	Less than NT\$5 million (inclusive)	Approve		
	NT\$5 million (exclusive)~30 million (inclusive)	Review	Approve	
	More than NT\$30 million (exclusive)	Review	Review	Approve
Claims of financial institutions	Less than NT\$10 million (inclusive)	Approve		
	NT\$10 million (exclusive)~50 million (inclusive)	Review	Approve	
	More than NT\$50 million (exclusive)	Review	Review	Approve
Assets in connection with mergers, demergers, acquisitions, or transfer of shares	Amount not subject to the resolution of the board of directors according to law	Review	Review	Approve
	Amount subject to the resolution of the shareholders' meeting according to law	Review	Review	Review
Other important assets	Less than NT\$5 million (inclusive)	Review	Approve	
	More than NT\$5 million (exclusive)	Review	Review	Approve

After these Procedures for the acquisition or disposal of assets or other laws and regulations have been approved by the board of directors, they shall be submitted to each supervisor, and then to a shareholders' meeting for approval; the same applies when the procedures are amended. If any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the director's dissenting opinion to each supervisor.

Where the position of independent director has been created by the Company, when the provisions as stated in the preceding Paragraphs 1 to 6 or other laws and regulations have been approved by the board of directors, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

Where an audit committee has been established by the Company, major transactions of assets or derivatives shall be approved by more than half of all audit committee members and submitted to the board of directors for a resolution.

If approval of more than half of all audit committee members as required in the preceding paragraph is not obtained, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors meeting.

The terms “all audit committee members” in Paragraph 3 and “all directors” in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.

Article 6 Units Responsible for Implementation

1. Acquisition or disposal of long-term investment in securities: The chairman shall designate the financial unit or establish the investment task force to evaluate and implement the acquisition or disposal of long-term investment in securities.
2. Acquisition or disposal of short-term investment in securities: The financial unit is responsible to evaluate and implement the acquisition or disposal of short-term investment in securities.
3. Acquisition or disposal of real property and equipment: The management department is responsible to evaluate and implement the acquisition or disposal of real property and equipment.
4. Acquisition or disposal of memberships and intangible assets: The chairman shall designate the financial unit or establish the investment task force to evaluate and implement the acquisition or disposal of memberships and intangible assets.
5. Acquisition or disposal of derivatives: The financial unit is responsible to evaluate and implement the acquisition or disposal of derivatives.
6. Acquisition or disposal of assets in connection with mergers, demergers, acquisitions, or transfer of shares and other important assets: The chairman shall designate the financial unit or establish the investment task force to evaluate and implement the acquisition or disposal of assets in connection with mergers, demergers, acquisitions, or transfer of shares and other important assets.

Article 7 Transaction Process

1. The transaction process of securities shall be handled in accordance with the operating procedures for investment circulation in the Company’s internal control system.
2. The transaction processes of real property, equipment, memberships, and intangible assets shall be handled in accordance with the operating procedures for fixed asset circulation in the Company’s internal control system.

3. The transaction process of other important assets shall be handled in accordance with the related operating procedures for circulation in the Company's internal control system.

Article 8 Retention of Information

The Company acquiring or disposing of assets shall keep all relevant contracts, meeting minutes, log books, appraisal reports and CPA, attorney, and securities underwriter opinions at the company headquarters, where they shall be retained for 5 years except where another act provides otherwise.

Article 9 Public Announcement and Regulatory Filing Procedures

Under any of the following circumstances, the Company acquiring or disposing of assets shall publicly announce and report the relevant information on the Financial Supervisory Commission (hereinafter referred to as FSC)'s designated website in the appropriate format as prescribed by regulations within 2 days commencing immediately from the date of occurrence of the event:

1. Acquisition or disposal of real property from or to a related party, or acquisition or disposal of assets other than real property from or to a related party where the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the Company's total assets, or NT\$300 million or more; provided, this shall not apply to trading of government bonds or bonds under repurchase and resale agreements, or subscription or repurchase of domestic money market funds issued by securities investment trust enterprises.
2. Merger, demerger, acquisition, or transfer of shares.
3. Losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the company.
4. Where the type of asset acquired or disposed is equipment for business use, the trading counterparty is not a related party, and the transaction amount meets one of the following requirements:
 - (1) The paid-in capital is less than NT\$10 billion and the transaction amount is more than NT\$500 million.
 - (2) The paid-in capital is more than NT\$10 billion and the transaction amount is more than NT\$1 billion.
5. Where the type of asset acquired or disposed of in the construction business is real property for construction use, the trading counterparty is not a related party, and the transaction amount is more than NT\$500 million.
6. Where land is acquired under an arrangement on engaging others to build on

the Company's own land, engaging others to build on rented land, joint construction and allocation of housing units, joint construction and allocation of ownership percentages, or joint construction and separate sale, and the amount the Company expects to invest in the transaction is less than NT\$500 million.

7. Where an asset transaction other than any of those referred to in the preceding six subparagraphs, a disposal of receivables by a financial institution, or an investment in the mainland China area reaches 20 percent or more of paid-in capital or NT\$300 million; provided, this shall not apply to the following circumstances:

- (1) Trading of government bonds.
- (2) Securities trading by investment professionals on foreign or domestic securities exchanges or over-the-counter markets, or subscription of corporate bonds and general financial bonds not involving no equity in the domestic primary market or securities by a securities firm due to business needs or a securities firm recommended for listed companies at the emerging stock market in accordance with the regulations of Taipei Exchange.
- (3) Trading of bonds under repurchase/resale agreements, or repurchase of domestic money market funds issued by securities investment trust enterprises.

The amount of transactions above shall be calculated as follows:

1. The amount of any individual transaction.
2. The cumulative transaction amount of acquisitions and disposals of the same type of underlying asset with the same trading counterparty within the preceding year.
3. The cumulative transaction amount of real property acquisitions and disposals (cumulative acquisitions and disposals, respectively) within the same development project within the preceding year.
4. The cumulative transaction amount of acquisitions and disposals (cumulative acquisitions and disposals, respectively) of the same security within the preceding year.

“Mainland China area investment” as stated in the preceding paragraph shall refer to investments in the mainland China area approved by the Ministry of Economic Affairs Investment Commission or conducted in accordance with the provisions of the Regulations Governing Permission for Investment or Technical Cooperation in the Mainland Area.

“Date of occurrence” as stated in Paragraph 1 shall refer to the date of contract signing, date of payment, date of consignment trade, date of transfer, dates of boards of directors resolutions, or other date that can confirm the counterpart

and monetary amount of the transaction, whichever date is earlier; provided, for investment for which approval of the competent authority is required, the earlier of the above date or the date of receipt of approval by the competent authority shall apply.

“Within the preceding year” as used in Paragraph 2 shall refer to the year preceding the date of occurrence of the current transaction. Items duly announced need not be counted toward the transaction amount.

The Company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by itself and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month.

Article 10 Publicly Announced and Reported Information

According to the preceding article, the Company shall publicly announce and report the information prescribed in the related regulations of FSC.

Article 11 Correction of Publicly Announced and Reported Information

When the Company at the time of public announcement makes an error or omission in an item required by the provision of Article 9 to be publicly announced and so is required to correct it, all the items shall be again publicly announced and reported in their entirety within 2 days commencing immediately from the date of knowing of the error or omission.

Where any of the following circumstances occurs with respect to a transaction that the Company has already publicly announced and reported in accordance with Article 9, a public report of relevant information shall be made on the information reporting website designated by the FSC within 2 days commencing immediately from the date of occurrence of the event:

1. Change, termination, or rescission of a contract signed in regard to the original transaction.
2. The merger, demerger, acquisition, or transfer of shares is not completed by the scheduled date set forth in the contract.
3. Change to the originally publicly announced and reported information.

Article 12 Total Amount of Assets and Limit

Total amounts of real property and securities acquired by the Company and each subsidiary for business use, and limits on individual securities are as follows:

1. Where the type of asset acquired by the Company and its subsidiaries is land, plant and equipment for business use, the transaction amount is unlimited.

2. Where the type of asset acquired by the Company is real property for non-business use, the total transaction amount is limited to 20% of the Company's shareholders' equity; where the type of asset acquired by the Company's subsidiaries is real property for non-business use, the total transaction amount is limited to 20% of the parent company's shareholders' equity.
3. Where the Company engages in the short-term capital movement, the total accumulated amount of investment in short-term securities shall be limited to 50% of the Company's shareholders' equity and the net value of securities acquired from the same company shall be limited to 20% of the Company's shareholders' equity; where the Company's subsidiaries engage in the short-term capital movement, the total accumulated amount of investment in short-term securities shall be limited to 20% of the parent company's shareholders' equity and the net value of securities acquired from the same company shall be limited to 10% of the parent company's shareholders' equity.
4. Where the Company acquires the long-term investment in securities, the total accumulated amount of investment in long-term securities shall be limited to 60% of the Company's shareholders' equity and the amount of securities acquired from the same company shall be limited to 30% of the Company's shareholders' equity; where the Company's subsidiaries acquire the long-term investment in securities, the total accumulated amount of investment in long-term securities shall be limited to 40% of the parent company's shareholders' equity and the amount of securities acquired from the same company shall be limited to 30% of the parent company's shareholders' equity, except for subsidiaries that are investment holding companies.

“Subsidiary” as used in the preceding paragraph shall be defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Article 13 Control Procedures for the Acquisition and Disposal of Assets by Subsidiaries

The Company's subsidiaries shall establish the procedures for the acquisition or disposal of assets in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies. The procedures shall be approved by their boards of directors; the same applies when the procedures are amended.

Assets shall be acquired or disposed of by the Company's subsidiaries in accordance with the procedures for the acquisition or disposal of assets established by the Company's subsidiaries.

When Company's subsidiaries, which are not domestic public companies, acquire or dispose of assets, the Company shall announce and report the information specified in Article 9.

Subsidiaries mentioned in the preceding paragraph apply to the standards for the announcement and report on the transaction amount reaching 20% of paid-in capital or 10% of total assets, as specified in Article 9.

Article 14 Scope of Related Party Transactions

When the Company engages in any acquisition or disposal of assets from or to a related party, in addition to ensuring that the necessary resolutions are adopted and the reasonableness of the transaction terms is appraised, if the transaction amount reaches 10 percent or more of the Company's total assets, the Company shall also obtain an appraisal report from a professional appraiser or a CPA's opinion in compliance with the provisions of these Procedures.

The calculation of the transaction amount referred to in the preceding paragraph shall be made in accordance with Paragraph 2, Article 9 herein and "within the preceding year" as used herein shall refer to the year preceding the date of occurrence of the current transaction. Items for which an appraisal report from a professional appraiser or a CPA's opinion has been obtained need not be counted toward the transaction amount.

"Related party" as used in the preceding paragraph shall be defined in the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

When judging whether a trading counterparty is a related party, in addition to legal formalities, the substance of the relationship shall also be considered.

Article 15 Resolution Procedures

When the Company intends to acquire or dispose of real property from or to a related party, or when it intends to acquire or dispose of assets other than real property from or to a related party and the transaction amount reaches 20 percent or more of paid-in capital, 10 percent or more of the company's total assets, or NT\$300 million or more, except in trading of government bonds or bonds under repurchase and resale agreements, or subscription or repurchase of domestic money market funds issued by securities investment trust enterprises, the company may not proceed to enter into a transaction contract or make a payment until the following matters have been approved by the board of directors and recognized by the supervisors:

1. The purpose, necessity and anticipated benefit of the acquisition or disposal of assets.
2. The reason for choosing the related party as a trading counterparty.

3. With respect to the acquisition of real property from a related party, information regarding appraisal of the reasonableness of the preliminary transaction terms in accordance with Article 16 and Article 17.
4. The date and price at which the related party originally acquired the real property, the original trading counterparty, and that trading counterparty's relationship to the company and the related party.
5. Monthly cash flow forecasts for the year commencing from the anticipated month of signing of the contract, and evaluation of the necessity of the transaction, and reasonableness of the funds utilization.
6. An appraisal report from a professional appraiser or a CPA's opinion obtained in compliance with the preceding article.
7. Restrictive covenants and other important stipulations associated with the transaction.

The calculation of the transaction amounts referred to in the preceding paragraph shall be made in accordance with Paragraph 2, Article 9 herein, and "within the preceding year" as used herein shall refer to the year preceding the date of occurrence of the current transaction. Items that have been approved by the board of directors and recognized by the supervisors need not be counted toward the transaction amount.

With respect to the acquisition or disposal of business-use equipment between the Company and its subsidiaries, the Company's board of directors may delegate the board chairman to decide such matters when the transaction is less than 25 percent of paid-in capital and have the decisions subsequently submitted to and ratified by the next board of directors meeting.

Where the position of independent director has been created by the Company, when a matter is submitted for discussion by the board of directors according to related regulations, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

Where an audit committee has been established by the Company, the matters requiring recognition by the supervisors according to related regulations shall first be approved by more than half of all audit committee members and then submitted to the board of directors for a resolution, and shall be subject to mutatis mutandis application of Paragraphs 5 and 6, Article 5 herein.

Article 16 Appraisal Procedures

The Company that acquires real property from a related party shall evaluate the reasonableness of the transaction costs by the following means:

1. Based upon the related party's transaction price plus necessary interest on

funding and the costs to be duly borne by the buyer. “Necessary interest on funding” is imputed as the weighted average interest rate on borrowing in the year the Company purchases the property; provided, it may not be higher than the maximum non-financial industry lending rate announced by the Ministry of Finance.

2. Total loan value appraisal from a financial institution where the related party has previously created a mortgage on the property as security for a loan; provided, the actual cumulative amount loaned by the financial institution shall have been 70 percent or more of the financial institution's appraised loan value of the property and the period of the loan shall have been 1 year or more. However, this shall not apply where the financial institution is a related party of one of the trading counterparties.

Where land and structures thereupon are combined as a single property purchased in one transaction, the transaction costs for the land and the structures may be separately appraised in accordance with either of the means listed in the preceding paragraph.

The Company that acquires real property from a related party and appraises the cost of the real property in accordance with paragraph 1 and paragraph 2 shall also engage a CPA to check the appraisal and render a specific opinion.

Where the Company acquires real property from a related party and one of the following circumstances exists, the acquisition shall be conducted in accordance with Article 15 and the preceding three paragraphs do not apply:

1. The related party acquired the real property through inheritance or as a gift.
2. More than 5 years will have elapsed from the time the related party signed the contract to obtain the real property to the signing date for the current transaction.
3. The real property is acquired through signing of a joint development contract with the related party, or through engaging a related party to build real property, either on the company's own land or on rented land.

Article 17 When the results of the Company's appraisal conducted in accordance with paragraph 1 and paragraph 2 of the preceding article are uniformly lower than the transaction price, the matter shall be handled in compliance with Article 18. However, where the following circumstances exist, objective evidence has been submitted and specific opinions on reasonableness have been obtained from a professional real property appraiser and a CPA have been obtained, this restriction shall not apply:

1. Where the related party acquired undeveloped land or leased land for development, it may submit proof of compliance with one of the

following conditions:

- (1) Where undeveloped land is appraised in accordance with the means in the preceding article, and structures according to the related party's construction cost plus reasonable construction profit are valued in excess of the actual transaction price. "Reasonable construction profit" shall be deemed the average gross operating profit margin of the related party's construction division over the most recent 3 years or the gross profit margin for the construction industry for the most recent period as announced by the Ministry of Finance, whichever is lower.
 - (2) Completed transactions by unrelated parties within the preceding year involving other floors of the same property or neighboring or closely valued parcels of land, where the land area and transaction terms are similar after calculation of reasonable price discrepancies in floor or area land prices in accordance with standard property market practices.
 - (3) Completed leasing transactions by unrelated parties for other floors of the same property from within the preceding year, where the transaction terms are similar after calculation of reasonable price discrepancies among floors in accordance with standard property leasing market practices.
2. Where the Company acquiring real property from a related party provides evidence that the terms of the transaction are similar to the terms of transactions completed for the acquisition of neighboring or closely valued parcels of land of a similar size by unrelated parties within the preceding year.

Completed transactions for neighboring or closely valued parcels of land in the preceding paragraph in principle refers to parcels on the same or an adjacent block and within a distance of no more than 500 meters or parcels close in publicly announced current value; transaction for similarly sized parcels in principle refers to transactions completed by unrelated parties for parcels with a land area of no less than 50 percent of the property in the planned transaction; within the preceding year refers to the year preceding the date of occurrence of the acquisition of the real property.

Article 18 Where the Company acquires real property from a related party and the results of appraisals conducted in accordance with Article 16 and Article 17 are uniformly lower than the transaction price, the following steps shall be taken:

1. A special reserve shall be set aside in accordance with Article 41, paragraph 1 of the Act against the difference between the real property

transaction price and the appraised cost, and may not be distributed or used for capital increase or issuance of bonus shares. Where a public company uses the equity method to account for its investment in another company, then the special reserve called for under Article 41, paragraph of the Act shall be set aside pro rata in a proportion consistent with the share of public company's equity stake in the other company.

2. Supervisors shall comply with Article 218 of the Company Act.
3. Actions taken pursuant to subparagraph 1 and subparagraph 2 shall be reported to a shareholders meeting, and the details of the transaction shall be disclosed in the annual report and any investment prospectus.

The Company that has set aside a special reserve under the preceding paragraph may not utilize the special reserve until it has recognized a loss on decline in market value of the assets it purchased at a premium, or they have been disposed of, or adequate compensation has been made, or the status quo ante has been restored, or there is other evidence confirming that there was nothing unreasonable about the transaction, and the FSC has given its consent.

When the Company obtains real property from a related party, it shall also comply with the preceding two paragraphs if there is other evidence indicating that the acquisition was not an arm's length transaction.

Article 19 Principles and Strategies for Engaging in Derivatives Trading

1. Types of derivatives that may be traded:
 - (1) Derivatives as used in these Procedures shall refer to forward contracts, options contracts, futures contracts, leverage contracts, and swap contracts, and compound contracts combining the above products, whose value is derived from assets, interest rates, foreign exchange rates, indexes or other interests.
 - (2) The term "forward contracts" does not include insurance contracts, performance contracts, after-sales service contracts, long-term leasing contracts, or long-term purchase (sales) agreements.
 - (3) Transactions in regard to bond deposits shall be handed in accordance with the regulations of these Procedures.
2. Operating or hedging strategies:

The Company shall engage in derivatives transactions for the purpose of avoiding risks. Trading goods that can avoid risks arising from the Company's business operations shall be prioritized. In addition, financial institutions that usually have business dealings with the Company shall be selected as many as possible to avoid credit risks.
3. Segregation of duties:

Risk management: Foreign exchange traders in the finance department are responsible for the statistics of positions for foreign currency assets and liabilities and collecting related market information, which may serve as the basis of trend judgment and risk assessment. In addition, foreign exchange traders shall fully understand features and functions of various financial products and carry out necessary risk aversion in accordance with the Company's policies and strategic operations.

Account management: Accountants in the finance department shall keep accounts in accordance with the current International Accounting Standards and related regulations promulgated by competent authorities.

Cash flows: Capital movement personnel in the finance department shall prepare the positions for cash collection and payment due, perform settlement, and confirm the completion of transactions based on the requirements of related trading contracts.

Internal audit: The Company's internal auditors shall carry out the regular audit regarding related transactions based on the internal control system and internal audit system to confirm whether the amount, authorization, reasonableness and effectiveness of the transactions comply with the Company's policies or laws and regulations.

4. Essentials of performance evaluation:

The Company shall record the detail of derivatives operations in the transaction list on a daily basis to control the profit and loss; in addition, the Company shall settle the exchange gains and losses on a monthly, quarterly, semi-yearly, and yearly basis.

5. Trading quota:

In principle, the transaction amount of derivatives shall be limited to the net position for foreign exchange arising from the Company's operation.

6. Maximum loss limit:

The maximum loss limit on total trading is US\$100,000 and the maximum loss limit for individual contracts is US\$10,000.

Article 20 Operating Procedures

1. Degree of authority delegated

The Company shall perform derivatives transactions based on the following authorized amount:

(1) For non-trading purpose: Based on the position for monthly capital needs in each currency and the policy decision, 1/3 of the amount of the transaction shall be used for hedging. The authorized amount of a

single trading contract is as follows: (A) The amount less than US\$100,000 (inclusive) shall be approved by the supervisor in charge in the finance department; (B) the amount more than US\$100,000 (inclusive) shall be approved by the president; and (C) the amount more than US\$300,000 shall be approved by the chairman.

(2) For trading purpose: Each transaction, regardless of the amount, shall be approved by the supervisor in the finance department and the chairman. In principle, the risk of each transaction shall be limited to the profit and loss assessment of US\$100,000 at any time and such amount shall be the stop-loss limit.

2. Units responsible for implementation, and transaction process

(1) Implementation: Traders in the finance unit shall implement a transaction with a financial institution within the authorized amount. If the value of a transaction exceeds the authorized amount, traders shall obtain the prior written approval in accordance with the foregoing provisions. After a transaction is completed, traders shall fill in the transaction form based on the deal closed with the financial institution and submit it to the supervisor in charge for approval; then, traders shall count the positions and submit the copy of the transaction form to the accounting department.

(2) Confirmation: The accounting department in charge of settlement and registration shall confirm the transaction based on the copy of the transaction form made by the trading unit; then, the accounting department shall settle the confirmed figures and register the detail of the transaction. The finance department shall make a report on a monthly basis and submit it to the accounting department as the basis of accounting evaluation.

Article 21 Risk Management Measures

1. Risk management:

(1) Credit risk: Trading partners shall be limited to well-known financial institutions at home and abroad that can provide professional information.

(2) Market risk: Markets shall be limited to over-the-counter markets that can avoid risks or meet the Company's requirements for investment.

(3) Liquidity risk: Products with high liquidity (that can square the position in the market at any time) shall be selected to ensure the trading liquidity. Trading banks must have the sufficient information network, equipment and professionalism to

trade in any market.

- (4) Operational risk: Operational risks refer to the compliance with authorized management, operating procedures, handling of receipts and preparation of subsequent statements or reports.
- (5) Legal risk: Main and subsidiary contracts and transaction confirmation documents shall be studied carefully; the support of legal officers shall be sought to reduce the risk of legal traps.
- (6) Product risk: Managerial personnel in charge of internal transactions shall have full and correct knowledge of trading products and ask banks to fully disclose the risks to avoid the loss arising from the wrong estimation of risks and misuse of products.
- (7) Cash settlement risk: The authorized personnel shall complete the cash flow estimates in advance based on the regulations of authorization and frequently evaluate the operation of banks of trading partners in order to settle the cash collection and payment due.

2. Principle of internal control:

- (1) Personnel engaged in derivatives trading may not serve concurrently in other operations such as confirmation and settlement.
- (2) Risk measurement, monitoring, and control personnel shall be assigned to a different department than the personnel in the preceding subparagraph and shall report to the board of directors or senior management personnel with no responsibility for trading or position decision-making.
- (3) When a transaction is completed, traders shall fill in the related transaction form and submit it to the reviewer for registration.
- (4) After receiving the transaction confirmation from the bank, the reviewer shall check the transaction with the original receipts and the compliance with authorization and submit the transaction form to the supervisor that is authorized to sign.
- (5) The reviewer shall check whether the total amount of the transaction exceeds the foreign currency asset or liability or the committed position for reasonable hedging or net investment at any time.
- (6) The reviewer shall make a detailed transaction list for each bank to check the account with or send an external confirmation to the bank on a regular basis.
- (7) The finance department shall evaluate the contingent profit and loss and the market value of a transaction on a regular basis and submit the evaluation to management for review on a monthly basis. The

evaluation shall indicate the strategies for future operation, which serve as the basis of management and decision making for senior management.

3. Regular evaluation methods:

Finance Department shall evaluate the investment trading positions based on the market price once per week. Hedge trades shall be evaluated once every two weeks with positions, the term of contract, the evaluation of contingent profit or loss and future management focuses specified. The board of directors shall designate senior management personnel to review the evaluation reports and periodically evaluate whether the trading performance is consistent with established operational strategies and whether the risk undertaken is within the Company's permitted scope of tolerance. When irregular circumstances are found in the course of reviewing the evaluation report mentioned above, a report shall be immediately made to the board of directors and appropriate measures shall be adopted; where the Company has independent directors, an independent director shall be present at the board meeting and express an opinion.

Article 22 Internal Audit System

The Company's internal audit personnel shall periodically make a determination of the suitability of internal controls on derivatives and conduct a monthly audit of how faithfully derivatives trading by the trading department adheres to the procedures for engaging in derivatives trading, and prepare an audit report, which shall be submitted, along with the implementation of the annual internal audit plan, to FSC for review in the prescribed format and via the Internet-based information system by February of the following year. The improvement in irregular circumstances shall be submitted to FSC for review via the Internet-based information system by May of the following year. If any material violation is discovered, all supervisors shall be notified in writing.

Article 23 Public Disclosure of Information

1. For losses from derivatives trading reaching the limits on aggregate losses or losses on individual contracts set out in the procedures adopted by the Company, the Company shall publicly announce and report the relevant information on the FSC's designated website within 2 days commencing immediately from the date of occurrence of the event
2. The Company shall compile monthly reports on the status of derivatives trading engaged in up to the end of the preceding month by itself and any subsidiaries that are not domestic public companies and enter the information in the prescribed format into the information reporting website designated by the FSC by the 10th day of each month.

Article 24 The Company engaging in derivatives trading shall establish a log book in which details of the types and amounts of derivatives trading engaged in, board of directors approval dates, and the matters required to be carefully evaluated shall be recorded in detail in the log book.

Article 25 “Assets acquired or disposed through mergers, demergers, acquisitions, or transfer of shares in accordance with law” as used in these Procedures shall refer to assets acquired or disposed through mergers, demergers, or acquisitions conducted under the Business Mergers and Acquisitions Act, Financial Holding Company Act, Financial Institution Merger Act and other acts, or to transfer of shares from another company through issuance of new shares of its own as the consideration therefor (hereinafter “transfer of shares”) under Paragraph 8, Article 156 of the Company Act.

Article 26 The Company conducting a merger, demerger, acquisition, or transfer of shares, prior to convening the board of directors to resolve on the matter, shall engage a CPA, attorney, or securities underwriter to give an opinion on the reasonableness of the share exchange ratio, acquisition price, or distribution of cash or other property to shareholders, and submit it to the board of directors for deliberation and passage.

Article 27 The Company participating in a merger, demerger, acquisition, or transfer of shares shall prepare a public report to shareholders detailing important contractual content and matters relevant to the merger, demerger, or acquisition prior to the shareholders meeting and include it along with the expert opinion referred to in the preceding article when sending shareholders notification of the shareholders meeting for reference in deciding whether to approve the merger, demerger, or acquisition. Provided, where a provision of another act exempts the Company from convening a shareholders meeting to approve the merger, demerger, or acquisition, this restriction shall not apply. Where the shareholders meeting of any one of the Company and other companies participating in a merger, demerger, or acquisition fails to convene or pass a resolution due to lack of a quorum, insufficient votes, or other legal restriction, or the proposal is rejected by the shareholders meeting, the Company and other companies participating in the merger, demerger or acquisition shall immediately publicly explain the reason, the follow-up measures, and the preliminary date of the next shareholders meeting.

Article 28 The Company and other companies participating in a merger, demerger, or acquisition shall convene a board of directors meeting and shareholders

meeting on the day of the transaction to resolve matters relevant to the merger, demerger, or acquisition, unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent.

The Company and other companies participating in a transfer of shares shall call a board of directors meeting on the day of the transaction, unless another act provides otherwise or the FSC is notified in advance of extraordinary circumstances and grants consent.

When participating in a merger, demerger, acquisition, or transfer of another company's shares, the Company shall prepare a full written record of the following information and retain it for 5 years for reference:

1. Basic identification data for personnel: Including the occupational titles, names, and national ID numbers (or passport numbers in the case of foreign nationals) of all persons involved in the planning or implementation of any merger, demerger, acquisition, or transfer of another company's shares prior to disclosure of the information.
2. Dates of material events: Including the signing of any letter of intent or memorandum of understanding, the hiring of a financial or legal advisor, the execution of a contract, and the convening of a board of directors meeting.
3. Important documents and minutes: Including merger, demerger, acquisition, and share transfer plans, any letter of intent or memorandum of understanding, material contracts, and minutes of board of directors meetings.

When participating in a merger, demerger, acquisition, or transfer of another company's shares, the Company shall, within 2 days commencing immediately from the date of passage of a resolution by the board of directors, report (in the prescribed format and via the Internet-based information system) the information set out in Subparagraphs 1 and 2 of the preceding paragraph to the FSC for recordation.

Where any of the companies participating in a merger, demerger, acquisition, or transfer of another company's shares is neither listed on an exchange nor has its shares traded on an OTC market, the Company shall sign an agreement with such company whereby the latter is required to abide by the provisions of Paragraphs 3 and 4.

Article 29 The Company and every person participating in or privy to the plan for merger, demerger, acquisition, or transfer of shares shall issue a written undertaking of confidentiality and may not disclose the content of the plan prior to public disclosure of the information and may not trade, in their own name or under the name of another person, in any stock or other equity security of any

company related to the plan for merger, demerger, acquisition, or transfer of shares.

Article 30 The Company participating in a merger, demerger, acquisition, or transfer of shares may not arbitrarily alter the share exchange ratio or acquisition price unless under the below-listed circumstances, and shall stipulate the circumstances permitting alteration in the contract for the merger, demerger, acquisition, or transfer of shares:

1. Cash capital increase, issuance of convertible corporate bonds, or the issuance of bonus shares, issuance of corporate bonds with warrants, preferred shares with warrants, stock warrants, or other equity based securities.
2. An action, such as a disposal of major assets, which affects the company's financial operations.
3. An event, such as a major disaster or major change in technology, which affects shareholder equity or share price.
4. An adjustment where any of the companies participating in the merger, demerger, acquisition, or transfer of shares from another company, buys back treasury stock.
5. An increase or decrease in the number of entities or companies participating in the merger, demerger, acquisition, or transfer of shares.
6. Other terms/conditions that the contract stipulates may be altered and that have been publicly disclosed.

Article 31 The contract for participation by the Company in a merger, demerger, acquisition, or of shares shall record the rights and obligations of the companies participating in the merger, demerger, acquisition, or transfer of shares, and shall also record the following:

1. Handling of breach of contract.
2. Principles for the handling of equity-type securities previously issued or treasury stock previously bought back by any company that is extinguished in a merger or that is demerged.
3. The amount of treasury stock participating companies are permitted under law to buy back after the record date of calculation of the share exchange ratio, and the principles for handling thereof.
4. The manner of handling changes in the number of participating entities or companies.
5. Preliminary progress schedule for plan execution, and anticipated completion date.
6. Scheduled date for convening the legally mandated shareholders meeting if the plan exceeds the deadline without completion, and relevant procedures.

Article 32 After public disclosure of the information, if any company participating in the merger, demerger, acquisition, or share transfer intends further to carry out a merger, demerger, acquisition, or share transfer with another company, all of the participating companies shall carry out anew the procedures or legal actions that had originally been completed toward the merger, demerger, acquisition, or share transfer; except that where the number of participating companies is decreased and a participating company's shareholders meeting has adopted a resolution authorizing the board of directors to alter the limits of authority, such participating company may be exempted from calling another shareholders meeting to resolve on the matter anew.

Article 33 Where any of the companies participating in a merger, demerger, acquisition, or transfer of shares is not a public company, the Company shall sign an agreement with the non-public company whereby the latter is required to abide by the provisions of Article 28, Article 29, and Article 32.

Article 34 Penal Regulations

When the Company's directors, supervisors and managers violate these Procedures or the Regulations Governing the Acquisition and Disposal of Assets by Public Companies issued by FSC, which causes damage to the Company, they shall be dismissed. When the related executive staff violate these Procedures or the Regulations, they shall be handled in accordance with the Company's regulations governing rewards and punishments.

Article 35 After the Procedures have been approved by the board of directors, they shall be submitted to each supervisor, and then to a shareholders' meeting for approval; the same applies when the procedures are amended. If any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the director's dissenting opinion to each supervisor.

Where the position of independent director has been created by the Company, when the Procedures are submitted for discussion by the board of directors pursuant to the preceding paragraph, the board of directors shall take into full consideration each independent director's opinions. If an independent director objects to or expresses reservations about any matter, it shall be recorded in the minutes of the board of directors meeting.

Where an audit committee has been established by the Company, when the procedures for the acquisition and disposal of assets are adopted or amended, they shall be approved by more than half of all audit committee members and submitted to the board of directors for a resolution.

If approval of more than half of all audit committee members as required in

the preceding paragraph is not obtained, the procedures may be implemented if approved by more than two-thirds of all directors, and the resolution of the audit committee shall be recorded in the minutes of the board of directors meeting. The terms “all audit committee members” in Paragraph 3 and “all directors” in the preceding paragraph shall be counted as the actual number of persons currently holding those positions.

Article 36 Where an audit committee has been established by the Company, the provisions regarding supervisors set out in Paragraph 3, Articles 14-4 of the Securities and Exchange Act shall apply mutatis mutandis to the audit committee.

Article 37 The Company shall not waive the capital increase in World Extend Holding Inc. (hereinafter referred to as World Extend) in future years; World Extend shall not waive the capital increase in Tons Lighting Co., Ltd. and Greatsuper Technology Limited (hereinafter referred to as GS) in future years; GS shall not waive the capital increase in Zhongshan Tons Lighting Co., Ltd. and Titan Lighting Co., Ltd. in future years. If the Company has to waive the capital increase in or the disposal of the above companies due to strategic alliances or other reasons with the consent of Taipei Exchange, such waiver shall be approved by the special resolution of the board of directors. Any subsequent amendments shall be disclosed in “Announcements” in Market Observation Post System and reported to Taipei Exchange for review.

Article 38 These Procedures were formulated on December 31, 2007. The first amendment was made on June 26, 2009. The second amendment was made on June 25, 2010. The third amendment was made on June 20, 2012. The fourth amendment was made on June 10, 2013. The fifth amendment was made on June 16, 2014. The sixth amendment was made on May 26, 2017.

[Appendix 6]

Tons Lightology Inc.
Procedures for the Making of Endorsements/Guarantees (before
Amendments)
(Translation)

Resolved in the General Shareholders' Meeting on 6.10.2013

Article 1 Basis

The Procedures are established in accordance with Article 36-1 of the Securities and Exchange Act and the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies (the Regulations).

The Company shall make endorsements/guarantees in accordance with the Procedures. Matters not prescribed in the Procedures shall be governed by applicable laws.

Article 2 Scope

The term "endorsements/guarantees" referred to in the Procedures shall mean the following:

1. Financing endorsements/guarantees, including:
 - (1) Bill discount financing.
 - (2) Endorsement or guarantee made to meet the financing needs of another company.
 - (3) Issuance of a separate negotiable instrument to a non-financial enterprise as security to meet the financing needs of the Company itself.
2. Customs duty endorsement/guarantee, meaning an endorsement or guarantee for the Company itself or another company with respect to customs duty matters.
3. Other endorsements/guarantees, meaning endorsements or guarantees beyond the scope of the above two subparagraphs.
4. Any creation by the Company of a pledge or mortgage on its chattel or real property as security for the loans of another company shall also comply with the Procedures.

Article 3 Definition of Subsidiary and Financial Statements

"Subsidiary" referred to in the Procedures shall be determined under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

When financial statements are prepared according to the International Financial Reporting Standards, "net worth" referred to in the Procedures shall mean the balance sheet equity attributable to the owners of the parent company under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Article 4 Entity for which Endorsements/Guarantees Is Made

1. The Company may make endorsements/guarantees for the following companies:

- (1) A company with which the Company does business.

- (2) A company in which the Company directly and indirectly holds more than 50 percent of the voting shares.
 - (3) A company that directly and indirectly holds more than 50 percent of the voting shares in the Company.
2. Companies in which the Company holds, directly or indirectly, 90% or more of the voting shares may make endorsements/guarantees for each other, and the amount of endorsements/guarantees may not exceed 10% of the net worth of the Company, provided that this restriction shall not apply to endorsements/guarantees made between companies in which the Company holds, directly or indirectly, 100% of the voting shares.
 3. Where the Company fulfills its contractual obligations by providing mutual endorsements/guarantees for another company in the same industry or for joint builders for purposes of undertaking a construction project, or where all capital contributing shareholders make endorsements/ guarantees for their jointly invested company in proportion to their shareholding percentages, or where companies in the same industry provide among themselves joint and several security for a performance guarantee of a sales contract for pre-construction homes pursuant to the Consumer Protection Act for each other, such endorsements/guarantees may be made free of the restriction of the preceding two paragraphs.

Capital contribution referred to in the preceding paragraph shall mean capital contribution directly by the Company, or through a company in which the Company holds 100% of the voting shares.

Article 5 Ceiling of Endorsements/Guarantees

1. The Company's aggregate endorsement/guarantee amount shall be limited to 40% of the net worth of the Company, and the amount of its endorsements/guarantees for any single entity shall be limited to 20% of the net worth of the Company.
2. Where an endorsement/guarantee is made by the Company due to needs arising from business dealings, the amount of the endorsement/guarantee shall be no more than the total amount of trading (purchase or sales, whichever is higher) between the two companies in the most recent fiscal year.
 "Net worth" shall refer to be the value assured by the CPA or specified in the approved financial statements in the most recent fiscal year.
3. The aggregate endorsement/guarantee amount that the Company and its subsidiaries as a whole are permitted to make shall be limited to 50% of the net worth of the Company, and the amount of their endorsements/guarantees for any single entity shall be limited to 30% of the net worth of the Company.

If the aggregate amount of endorsements/guarantees that is set as the ceiling for the Company and its subsidiaries as a whole reaches 50% or more of the net worth of the Company, an explanation of the necessity and reasonableness thereof shall be given at the shareholder's meeting.

Article 6 Procedures for Making and Reviewing Endorsements/Guarantees

1. Application

When applying for the endorsement/guarantee to be made by the

Company within the ceiling prescribed in the preceding article, the entity shall provide basic information and financial data and the application form for the department in charge of reviewing endorsements/guarantees.

2. Evaluation

The department in charge of reviewing endorsements/guarantees shall review the following in detail and make a report:

- (1) The necessity of and reasonableness of endorsements/guarantees.
- (2) Credit status and risk assessment of the entity for which the endorsement/guarantee is made.
- (3) The impact on the Company's business operations, financial condition, and shareholders' equity.
- (4) Whether collateral must be obtained and appraisal of the value thereof.

Article 7 Measures to Control Endorsements/Guarantees

1. The Company shall prepare a memorandum book for its endorsement/guarantee activities and record the following information in detail: the endorsement/guarantee, the entity for which the endorsement/guarantee is made, results of risk assessment, the date of passage by the Board of Directors or Chairperson; the endorsement/guarantee amount, the collateral obtained, and the conditions and date for dissolving the responsibility for endorsement/guarantee.
2. According to SFAS No.9, the Company shall evaluate or record the contingent loss for endorsements/guarantees on a regular basis, and shall adequately disclose information on endorsements/guarantees in its financial statements and provide certified public accountants with relevant information for implementation of necessary audit procedures.
3. The Company's internal auditors shall audit the Procedures and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify all the supervisors in writing of any material violation found.
4. Where as a result of changes of condition the entity for which an endorsement/guarantee is made no longer meets the requirements of the Procedures, or the amount of endorsement/guarantee exceeds the limit, the Company shall adopt rectification plans and submit the rectification plans to all the supervisors, and shall complete the rectification according to the timeframe set out in the plan.
5. When an entity for which the Company or its subsidiaries makes any endorsement/guarantee is a subsidiary whose net worth is lower than half of its paid-in capital, the Company shall request the entity to adopt rectification plans and submit the rectification plans to all the supervisors, and shall complete the rectification according to the timeframe set out in the plan. In the case of a subsidiary with shares having no par value or a par value other than NT\$10, the paid-in capital shall be calculated as follows: sum of the share capital plus paid-in capital in excess of par.
6. Procedures for making endorsements/guarantees for a subsidiary whose

net worth is lower than half of its paid-in capital by the Company or its subsidiaries are as follows:

- (1) The finance department of the Company shall evaluate related information before the endorsement/guarantee is made.
- (2) The finance department of the Company or its subsidiaries shall evaluate the entity for which the endorsement/guarantee is made to ensure the minimum risk.
- (3) The finance department of the Company or its subsidiaries shall evaluate whether the risk of making the endorsement/guarantee exceeds that before the endorsement/guarantee is made. If the risk is too high, the finance department shall report to the chairperson to avoid immediate risk. If the net work of the entity for which the endorsement/guarantee is made is already negative, the entity is required to adopt rectification plans and submit the rectification plans to all the supervisors, and shall complete the rectification according to the timeframe set out in the plan.

Article 8 Procedures for Controlling Endorsements/Guarantees by Subsidiaries

1. When subsidiaries of the Company plans to make endorsements/guarantees for others, the Company shall request the subsidiaries to establish and implement the Procedures for the Making of Endorsements/Guarantees.
2. Unless otherwise prescribed in the Procedures, the Company shall control the endorsements/guarantees made by subsidiaries in accordance with the Regulations Governing the Supervision of Subsidiaries.
3. Subsidiaries of the Company shall compile the list of endorsements/guarantees made for others in the previous month and report it to the Company in writing by the 7th day of every month.
4. The subsidiaries' internal auditors shall audit the Procedures for the Making of Endorsements/Guarantees and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify the Company's audit department in writing of any material violation found, and the audit department will then forward the written data to supervisors.
5. When auditing subsidiaries according to the annual audit plan, the Company's auditors shall also review their Procedures for the Making of Endorsements/Guarantees. If any material violation is found, they shall follow up the improvement and submit the follow-up report to the president or chairperson of the Company.
6. Provisions of this article may be adjusted or amended based on the industry and actual needs of subsidiaries (including but not limited to statutory changes).

Article 9 Procedures for Use and Custody of Corporate Chops

1. The Company shall use the corporate chop registered with the Ministry of Economic Affairs as the dedicated chop for endorsements/guarantees. The chop shall be kept in the custody of a designated person approved by the Board of Directors and may be used to seal or issue negotiable instruments only in prescribed procedures.
2. When making a guarantee for a foreign company, the Company shall have the guarantee agreement signed by the chairperson authorized by the

Board of Directors.

Article 10 Hierarchy of Decision-making Authority and Delegation

1. The Company may make an endorsement/guarantee only after it has been reported to and resolved upon by the Board of Directors, or approved by the chairperson of the board empowered to grant the endorsement/guarantee within US\$1 million, for subsequent submission to and ratification by the next board meeting. The implementation of the endorsement/guarantee shall be reported to the shareholders' meeting for future reference.
2. Before making any endorsement/guarantee pursuant to Article 4, paragraph 2, a subsidiary in which the Company holds, directly or indirectly, 90% or more of the voting shares shall submit the proposed endorsement/guarantee to the Company's Board of Directors for a resolution, provided that this restriction shall not apply to endorsements/guarantees made between companies in which the Company holds, directly or indirectly, 100% of the voting shares.
3. Where the Company needs to exceed the limits set out in the Procedures to satisfy its business requirements, and where the conditions set out in the Procedures are complied with, it shall obtain approval from the Board of Directors and half or more of the directors shall act as joint guarantors for any loss that may be caused to the Company by the excess endorsement/guarantee. The Company shall also amend the Procedures accordingly and submit the same to the shareholders' meeting for ratification after the fact. If the shareholders' meeting does not give consent, the Company shall adopt a plan to discharge the amount in excess within a given time limit.

Where the Company has established the position of independent directors, when it makes endorsements/guarantees for others, the Company shall take into full consideration each independent director's opinions; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the board meetings.

Article 11 Procedures for Announcement and Reporting

1. The Company shall report the previous month's balance of endorsements/guarantees of itself and its subsidiaries in the Market Observation Post System by the 10th day of each month. If the balance of endorsements/guarantees reaches one of the following levels, the Company shall report such event in the Market Observation Post System within two days commencing immediately from the date of occurrence.
"Date of occurrence" in the Procedures means the date of contract signing, date of payment, dates of Boards of Directors' resolutions, or other date that can confirm the counterparty and monetary amount of the transaction, whichever date is earlier.
 - (1) The aggregate balance of endorsements/guarantees by the Company and its subsidiaries reaches 50 percent or more of the Company's net worth as stated in its latest financial statements.
 - (2) The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches 20 percent or more of the Company's net worth as stated in its latest financial statements.

- (3) The balance of endorsements/guarantees by the Company and its subsidiaries for a single enterprise reaches NT\$10 millions or more and the aggregate amount of all endorsements/guarantees for, investment of a long-term nature in, and balance of loans to, such enterprise reaches 30 percent or more of the Company's net worth as stated in its latest financial statements.
 - (4) The amount of new endorsements/guarantees made by the Company or its subsidiaries reaches NT\$30 million or more, and reaches 5 percent or more of the Company's net worth as stated in its latest financial statements.
2. The Company shall report in the Market Observation Post System on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to report pursuant to Subparagraph 4 of the preceding paragraph.

Article 12 Punishment

When managers or persons in charge of the Company violate the Regulations or the Procedures, they shall be punished according to the Company's disciplinary measures.

Article 13 Enforcement and Amendments

After passage by the Board of Directors, the Procedures shall be submitted to each supervisor and for approval by the shareholders' meeting. Where there any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the dissenting opinions to each supervisor and for discussion by the shareholders' meeting. The same shall apply to any amendments to the Procedures.

Where the Company has established the position of independent directors, when it submits the Procedures for discussion by the board of directors pursuant to the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinions; the independent directors' opinions specifically expressing assent or dissent and the reasons for dissent shall be included in the minutes of the board meeting.

Article 14 The Procedures were established on December 31, 2007. The first amendment was made on June 26, 2009; the second amendment was made on June 25, 2010; the third amendment was made on June 10, 2013.

[Appendix 7]

Tons Lightology Inc.
Procedures for the Lending of Funds (before Amendments)
(Translation)

Resolved in the General Shareholders' Meeting on 6.10.2013

Article 1 Basis

The Procedures are established in accordance with Article 36-1 of the Securities and Exchange Act and the Regulations Governing Loaning of Funds and Making of Endorsements/Guarantees by Public Companies (the Regulations).

The Company shall lend funds in accordance with the Procedures. Matters not prescribed in the Procedures shall be governed by applicable laws.

Article 2 Entities to which the Company May Lend Funds

Except as otherwise provided, the Company shall not lend funds to any of its shareholders or any other person except under the following circumstances:

1. Where an inter-company or inter-firm business transaction calls for a loan arrangement; or
2. Where an inter-company or inter-firm short-term financing facility is necessary, provided that such financing amount shall not exceed 40 percent of the lender's net worth.

The term "short-term" referred to in the preceding paragraph means one year, or where the Company's operating cycle exceeds one year, one operating cycle.

The term "financing amount" referred to in Sub-paragraph 2, Paragraph 1, of this article means the cumulative balance of the Company's short-term financing.

The restriction in Subparagraph 2, Paragraph 1 shall not apply to inter-company lending of funds between foreign companies in which the Company holds, directly or indirectly, 100% of the voting shares. However, the amount limits and the durations of loans shall still be set:

1. The aggregate amount of loans and the maximum amount permitted to a single borrower shall each be prescribed separately for business transactions and for short-term financing respectively.
2. Duration of loans and calculation of interest.

Article 3 Definition of Subsidiary and Financial Statements

"Subsidiary" referred to in the Procedures shall be determined under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

When financial statements are prepared according to the International Financial Reporting Standards, "net worth" referred to in the Procedures shall mean the balance sheet equity attributable to the owners of the parent company under the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Article 4 Evaluation Standards for Lending of Funds

1. Where funds are lent to other companies or firms for reasons of business dealings, the maximum amount lent is prescribed in Paragraph 2, Article 5.
2. Where short-term financing is needed, funds shall only be lent in the following circumstances:
 - (1) A company in which the Company holds more than 50 percent of the shares requires short-term financing for business dealings.
 - (2) Other companies or firms require short-term financing for the purchase of materials or business turnaround.

Article 5 Aggregate Amount of Loans and Maximum Amount Permitted to a Single Borrower

1. Aggregate amount of loans
The aggregate amount of loans lent to companies or firms by the Company for business dealings shall be limited to 20 percent of the Company's net worth as stated in its latest financial statements; the aggregate amount of loans lent to companies or firms by the Company for short-term financing shall be limited to 40 percent of the Company's net worth as stated in its latest financial statements.
2. Maximum amount permitted to a single borrower
When the Company has business dealings with a company or firm, the maximum amount of loans permitted to a single borrower shall be no more than the total amount of trading (purchase or sales, whichever is higher) between the two companies in the most recent fiscal year; however, such limitation is not applicable to subsidiaries in which the Company holds more than 50 percent of the shares.
When companies or firms require short-term financing, the maximum amount of loans permitted to a single borrower shall be no more than 40 percent of the Company's net worth as stated in its latest financial statements.
For the inter-company lending of funds between foreign companies in which the Company holds, directly or indirectly, 100% of the voting shares, the aggregate amount and maximum amount permitted to a single borrower shall not be limited to 40 percent of the Company's net worth as stated in its latest financial statements; however, the maximum amount permitted to a single borrower shall be limited to 40 percent of the subsidiary's net worth, and the aggregate amount shall be limited to 60 percent of the subsidiary's net worth. The term of financing is limited to 3 years.

Article 6 Duration of Loans and Calculation of Interest

The term of each loan shall be limited to one year.
The interest rate of the loan is adjusted within the range of interest rates of loans borrowed by the Company from financial institutions. The interest rate of the loan accrues on a daily basis and is collected on a monthly basis. In case of special circumstances, the interest rate of the loan may be adjusted and accrue with the consent of the Board of Directors.
For the inter-company lending of funds between foreign companies in which the Company holds, directly or indirectly, 100% of the voting shares, the term of each loan is not limited to one year.

Article 7 Procedures for Handling and Reviewing Lending of Funds

1. Application

The borrower shall submit the company's information and financial data to the Company in writing for financing.

2. Credit and risk assessment

After the Company accepts the applicant, the finance department shall investigate and evaluate the business, finance, solvency, credit, and profitability of the borrower as well as the purpose of the loan and make an investigation report. The said report shall also include the evaluation of the necessity of and reasonableness of extending the loan and the impact on the Company's business operations, financial condition, and shareholders' equity.

3. Ratification

If a loan is granted after the credit investigation and risk assessment, the person in charge of extending loans shall submit the credit investigation report, review comments, and conditions for extending the loan to the chairperson and the Board of Directors for resolution. The Company shall not empower any other person to make such decision. Lending of funds between the Company and its parent company or subsidiaries, or between its subsidiaries, shall be submitted for a resolution by the Board of Directors, and the chairperson may be authorized, for a specific borrowing counterparty, within a certain monetary limit resolved by the Board of Directors, and within a period not to exceed one year, to give loans in installments or to make a revolving credit line available for the counterparty to draw down.

Except for the foreign companies in which the Company holds, directly or indirectly, 100% of the voting shares, "certain monetary limit" on loans extended by the Company or any of its subsidiaries to any single entity mentioned in the preceding paragraph shall not exceed 10% of the Company's net worth as stated in the latest financial statements.

Where the Company has established the position of independent directors, when it submits the Procedures for discussion by the Board of Directors, the Board of Directors shall take into full consideration each independent director's opinion; independent directors' opinions specifically expressing assent or dissent and their reasons for dissent shall be included in the minutes of the board meeting.

4. Guarantee

When handling the lending of loans, the Company shall obtain the secured note. If the borrower provides an individual or a company with substantial financial resources and credit for guarantee or uses its property (including real estate, movable property, and intellectual property rights) as collateral, the Board of Directors may determine the method for guarantee separately. If the borrower provides a company for guarantee, the Company shall examine whether its articles of incorporation stipulates that a company may be provided for guarantee; if the borrower provides an individual for guarantee, the Company shall assess the value of the collateral to the Company's claims. The Company shall set the mortgage on movable property or real estate or

purchase fire insurance (except for land, securities, and intellectual property rights) and related insurance whenever necessary. The amount of insurance shall not be less than the value of the collateral. The insurance policy shall specify that the Company is the beneficiary.

Article 8 Procedures for Announcement and Reporting

1. The Company shall report the previous month's loan balances of the Company and its subsidiaries in the Market Observation Post System by the 10th day of each month.
2. The Company whose loan balances reach one of the following levels shall report such event in the Market Observation Post System within two days commencing immediately from the date of occurrence. "Date of occurrence" in the Procedures means the date of contract signing, date of payment, dates of Boards of Directors' resolutions, or other date that can confirm the counterparty and monetary amount of the transaction, whichever date is earlier.
 - (1) The aggregate balance of loans to others by the Company and its subsidiaries reaches 20 percent or more of the Company's net worth as stated in its latest financial statements.
 - (2) The balance of loans by the Company and its subsidiaries to a single enterprise reaches 10 percent or more of the Company's net worth as stated in its latest financial statements.
 - (3) The amount of new lending of funds by the Company or its subsidiaries reaches NT\$10 million or more, and reaches 2 percent or more of the Company's net worth as stated in its latest financial statements.
3. The Company shall report on behalf of any subsidiary thereof that is not a public company of the Republic of China any matters that such subsidiary is required to report pursuant to subparagraph 3 of the preceding paragraph.
4. The Company shall evaluate the status of its lending of funds and reserve sufficient allowances for bad debts, and shall adequately disclose relevant information in its financial statements and provide certified public accountants with relevant information for implementation of necessary auditing procedures.

Article 9 Subsequent Measures to Control Loans and Procedures for Handling Delinquent Creditor's Rights

1. After the loan is appropriated, the Company shall pay close attention to the financial, business, and credit status of the borrower and the guarantor. If the collateral is provided, the Company shall pay attention to any change in its value. In case of major changes, the chairperson shall be notified and give proper instructions. When the borrower pays off the loan on or before the due day, interest payable shall be calculated first and then repaid along with the principal. After the principal and interest are paid off, the collateral will be returned or the responsibility for guarantee will be released.
2. The borrower shall pay off the principal and interest when the loan expires.

If the borrower fails to pay off the principal and interest by the due day, the Company may dispose of the collateral or guarantor and make a claim according to the law.

3. The Company shall prepare a memorandum book for its fund-lending activities and truthfully record the following information: borrower, amount, date of approval by the board of directors, lending/borrowing date, and matters to be carefully evaluated the Procedures.
4. The Company's internal auditors shall audit the Procedures and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify all the supervisors in writing of any material violation found.
5. If, as a result of a change in circumstances, an entity for which an endorsement/guarantee is made does not meet the requirements of the Regulations or the loan balance exceeds the limit, the Company shall adopt rectification plans and submit the rectification plans to all the supervisors, and shall complete the rectification according to the timeframe set out in the plan.

Article 10 Procedures for Controlling Lending of Funds by Subsidiaries

1. When subsidiaries of the Company plans to lend funds to others, the Company shall request the subsidiaries to establish and implement the
2. Unless otherwise prescribed in the Procedures, the Company shall control the funds lent by subsidiaries in accordance with the Regulations Governing the Supervision of Subsidiaries.
3. Subsidiaries of the Company shall compile the list of funds lent to others in the previous month and report it to the Company in writing by the 7th day of every month.
4. The subsidiaries' internal auditors shall audit the Procedures for the Lending of Funds and the implementation thereof no less frequently than quarterly and prepare written records accordingly. They shall promptly notify the Company's audit department in writing of any material violation found, and the audit department will then forward the written data to supervisors.
5. When auditing subsidiaries according to the annual audit plan, the Company's auditors shall also review their Procedures for the Lending of Funds. If any material violation is found, they shall follow up the improvement and submit the follow-up report to the president or chairperson of the Company.
6. Provisions of this article may be adjusted or amended based on the industry and actual needs of subsidiaries (including but not limited to statutory changes).

Article 11 Punishment

When managers or persons in charge of the Company violate the Regulations or the Procedures, they shall be punished according to the Company's disciplinary measures.

Article 12 Enforcement and Amendments

After passage by the Board of Directors, the Procedures shall be submitted to each supervisor and for approval by the shareholders' meeting. Where there any director expresses dissent and it is contained in the minutes or a written statement, the Company shall submit the dissenting opinions to each supervisor and for discussion by the shareholders' meeting. The same shall apply to any amendments to the Procedures.

Where the Company has established the position of independent directors, when it submits the Procedures for discussion by the board of directors pursuant to the preceding paragraph, the Board of Directors shall take into full consideration each independent director's opinions; the independent directors' opinions specifically expressing assent or dissent and the reasons for dissent shall be included in the minutes of the board meeting.

Article 13 The Procedures were established on December 31, 2007. The first amendment was made on June 26, 2009; the second amendment was made on June 25, 2010; the third amendment was made on June 10, 2013.

[Appendix 8]

Tons Lightology Inc.
Regulations Governing the Election of Director and Supervisors (before
Amendments)
(Translation)

Resolved in the General Shareholders' Meeting on 5.28.2015

Article 1 The election of directors and supervisors of the Company shall be handled in accordance with these Regulations.

Article 2 According to Article 192-1 of the Company Act, directors and supervisors of the Company shall be nominated and selected from the list of candidates in the General Shareholders' Meeting.

The qualifications and election of independent directors of the Company shall be in accordance with the Regulations Authority Appointment of Independent Directors and Compliance Matters for Public Companies.

Article 3 The shareholder's number or the attendance card number of the electors may be used on the ballot instead of the name of the electors.

Each share has the number of exercisable votes same as the number of directors and supervisors to be elected, and the total number of votes per share may be consolidated for election of one candidate, or may be split for election of two or more candidates.

Article 4 Independent and non-independent directors and supervisors of the Company shall be elected in accordance with the quota stipulated in Articles of Incorporation. A candidate to whom the ballots cast represent a prevailing number of votes shall be deemed an elected independent or non-independent director or supervisor. If two or more persons obtain the same number of votes and the number of such persons exceeds the specified seats available, such persons obtaining the same votes shall draw lots to decide who should win the seats available, and the chairperson shall draw lots on behalf of the candidate who is not present.

If a person is elected as the director or supervisor at the same time, he/she shall determine, at his/her discretion, whether he/she shall act as the director or supervisor. The vacancy is filled by the candidate who obtains the second prevailing number of votes.

Article 5 When the election commences, the chairperson of the meeting shall appoint ballot supervisor(s) from among the shareholders present. Other personnel

responsible for counting and announcing the ballots and performing relevant duties shall be appointed by the chairperson of the meeting.

Article 6 The ballot box shall be prepared by the board of directors and examined by the ballot supervisor(s) in public before the voting.

Article 7 The ballots shall be prepared by the board of directors and marked with the weights and distributed to shareholders present in order to hold the election in accordance with the quota of directors and supervisors.

Independent and non-independent directors shall be elected at the same time and the ballots shall be counted and announced separately.

Article 8 If the candidate is a shareholder of the Company, the electors shall fill in the name and the shareholder's number of such candidate in the column of "candidate" of the ballot. If the candidate is not a shareholder of the Company, the electors shall fill in such candidate's name and the number of its identification certificate in the same column.

If the candidate is a government agency or a legal entity, either the full name of the government agency or the legal entity or the full name of the government agency or the legal entity and the name(s) of their representative(s) should be filled in the column of to be elected. If the government-linked shareholder or institutional shareholder has several representatives, the name of each representative shall be filled in.

Article 9 A ballot shall be void upon any of the following conditions:

1. The ballot was not in the form provided in accordance with these Rules.
2. The ballot was blank when cast in the ballot box.
3. The handwriting on the ballot was blurred or illegible or has been damaged.
4. The name of the candidate, shareholder's number or the designated number of voting rights on the ballot has been altered.
5. If the candidate is a shareholder of the Company, the name(s) of the candidate(s) and shareholder's number are not consistent with the shareholder register; if the candidate is not a shareholder of the Company, the name(s) and numbers of identification certificates are verified to be inconsistent.
6. The name of a candidate filled in on the ballot is same as another shareholder's name but the respective shareholder's numbers or numbers of identification certificates are not indicated to identify each of them.

7. There are other written characters or symbols in addition to the name(s) of the candidate(s), or shareholder's number (the number of identification certificate) and the designated number of voting rights on the ballot.

Article 10 The ballot box shall be opened and the ballots shall be counted on spot immediately after the completion of voting, and the result of counting the ballots shall be announced by the chairperson of the meeting.

Article 11 A notice of election shall be issued by the Company to elected directors and supervisors separately.

Article 12 Matters not provided in these Regulations shall be handled in accordance with the Company Act and the Securities Exchange Act.

Article 13 These Regulations were formulated on June 27, 2008. The first amendment was made on June 20, 2012. The second amendment was made on May 28, 2015.

[Appendix 9]

Tons Lightology Inc.
Rules Governing the Scope of Powers of Supervisors
(Translation)

Resolved in the General Shareholders' Meeting on 5.23.2011

Article 1 To ensure the normal business operation of the Company and to develop an effective, comprehensive, and robust supervisory system for the supervisors, allowing supervisors to fulfill their functions, and for the purpose of strengthening the Company's internal monitoring mechanisms and ensuring sound corporate governance, in order to fulfill the responsibility for safeguarding the rights and interests of the Company and all of its shareholders, the Rules are established in accordance with the provisions of Chapter 4 of the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies.

Article 2 Except as otherwise provided by the law or regulation or by the articles of incorporation, the powers and duties of the supervisors of the Company and the matters to be carried out by the Company when the supervisors exercise their powers shall be as set forth in the Rules.

Article 3 The supervisors shall faithfully perform their duties and fulfill the obligation to exercise the due care of a good administrator. They shall maintain a high degree of self-discipline and adopt a prudential attitude in supervising the business and financial conditions of the Company, in order to safeguard the rights and interests of the Company and its shareholders.

If in the course of their duties a supervisor violates a law, regulation, or the articles of incorporation, or if a supervisor neglects his or her supervisory duties, thereby causing damage to the Company, the supervisor shall be legally held liable to the Company for damages.

Article 4 A supervisor shall be familiar with the relevant laws and regulations, shall understand the rights, obligations, and duties of the directors of the Company and the respective functions, duties, and operations of each department. Supervisors shall attend meetings of the Board of Directors to oversee its operation and to state their opinions when appropriate so as to control or discover any irregularity as early as possible.

In the exercise of supervisory powers by each respective supervisor, a supervisor that deems it necessary may convene a meeting, in consideration the overall interest of the Company and the shareholders, to exchange opinions with other supervisors, provided that in so doing the independent exercise of powers by other supervisors is not obstructed.

Article 5 The supervisors shall monitor the business operations of the Company, examine its financial and business conditions from time to time, and review its books and records. They may request reports to be presented by the board of directors or any of the managerial officers in order to understand the status of performance of their respective duties, and shall attend to the effectiveness and implementation of the internal control system so as to reduce the financial and operational risks of the Company.

Article 6 When a meeting of the Board of Directors is held, each supervisor shall be notified of the meeting in accordance with the provisions of the Regulations Governing Procedure for Board of Directors Meetings of Public Companies, and the meeting notice and sufficient meeting materials shall be delivered to all supervisors.

Article 7 The supervisors shall maintain a high degree of self-discipline; when a proposal put forward at a meeting bears on the personal interest of a supervisor, and such relationship is likely to prejudice the interest of the Company, the supervisor shall enter into recusal.

Article 8 Upon discovering any violation of a law or regulation, the articles of incorporation, or a shareholders meeting resolution by the Board of Directors or by a director in the course of their duties, a supervisor shall immediately notify the Board of Directors or the director to cease such conduct.

Article 9 The supervisors shall thoroughly review and issue a report on the various books and records (including business reports, financial statements, proposals for distribution of earnings or for covering of losses) compiled by the Board of Directors and presented at shareholders meetings, and shall state their opinion at the shareholder meeting.

Article 10 A supervisor may at any time investigate the financial and business conditions of the Company, and the relevant departments in the Company shall provide the books and documents that may be required by the investigation.

When reviewing the financial or business conditions of the Company, a supervisor may retain attorneys or accountants on behalf of the Company to perform the review, provided that they shall inform the relevant persons of their confidentiality obligations.

The Board of Directors or managerial officers shall submit reports at the request of a supervisor and may not for any reason obstruct, evade, or refuse the inspections of the supervisors.

When a supervisor performs his or her duties, the Company shall provide the necessary assistance in accordance with the needs of the supervisor, and any reasonable expenses required for such assistance shall be borne by the Company.

Article 11 The supervisors shall conduct periodic discussions with the internal auditors regarding their examination of deficiencies in the internal control system, and shall make a record of the discussions.

The Company shall establish a channel for communication between its employees, shareholders, and interested parties and the supervisors in order to facilitate the supervisory duties of the supervisors.

Upon discovering any misconduct, a supervisor shall take timely measures to curb its expansion, and if necessary shall file a report with the competent authority or relevant regulatory agencies.

If the Company's independent directors, general managers, heads of finance, accounting, research and development, or internal audit departments, or CPAs resigns or is removed from their position, the supervisors shall closely investigate the reasons and make necessary recommendations or take necessary measures.

- Article 12 It is advisable that the Company, in accordance with the articles of incorporation or the resolution of a shareholders meeting, take out liability insurance for the supervisors with respect to liabilities resulting from the performance of duties during their terms of office, so as to reduce and spread the risk of material damage to the rights and interests of the Company and the shareholders as a result of error or negligence on the part of a supervisor.
- Article 13 Upon becoming a supervisor and throughout their term in that position, a supervisor is advised to participate in training courses covering subjects related to corporate governance, such as finance, risk management, business, commerce, accounting, law, or corporate social responsibility, offered by the institutions designated in the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and GTSM Listed Companies.
- Article 14 The Rules and any amendments hereto shall be implemented after approval by a shareholders meeting.

[Appendix 10]

Tons Lightology Inc.
Shareholding of Directors

1. The Company's common stock shares issued : 39,894,803 shares

The minimum required combined shareholding of all directors by law : 3,600,000 shares

2. The number of shares held by all directors as of the stop-transfer date on April 1, 2018 is as follows;

Unit: Shares; %

Title	Name	Elected date	Elected shareholding		Current shareholding	
			Shares	Percentage of the outstanding shares (%)	Shares	Percentage of the outstanding shares (%)
Chairman	TANG, SHIH-CHUAN	05.26.2017	3,500,627	8.88	3,535,633	8.86
Director	HUNG, CHIA-CHENG	05.26.2017	1,253,962	3.18	1,200,881	3.01
Director	TSAI, SHAO-CHUN	05.26.2017	-	-	-	-
Director	CHEN, MING-HSIN	05.26.2017	-	-	-	-
Independent Director	YUAN, JIAN-CHUNG	05.26.2017	-	-	-	-
Independent Director	HSU, CHUNG-YUAN	05.26.2017	-	-	-	-
Independent Director	CHOU, LIANG-CHENG	05.26.2017	-	-	-	-
The number of shares and shareholding ratio held by all directors			4,754,589	12.06	4,736,514	11.87

[Appendix 11]

The proposals of the shareholders who have more than 1% shareholding of the Company's outstanding shares.

1. According to Article 172-1 of the Company Law, the Company is accepting the proposals of the shareholders for the general shareholders' meeting from March 23 to April 2, 2018.
2. There was not any proposal presented by the shareholders who had more than 1% shareholding of the Company's outstanding shares during the said period of time.